

CHIKUN LOCAL GOVERNMENT OF KADUNA STATE



REPORT OF THE TREASURER WITH AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

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PART 1

REPORT OF THE TREASURER WITH FINANCIAL STATEMENTS

PROFILE

HON. HADIZA LADI YAHUZA	:	MCCHAIRMAN
HON. SAMAILA JAAFARU LEEMAN	:	VICE CHAIRMAN
HON. IBRAHIM IDRIS	:	ELECTED COUNCILOR - KUNIGA WARD (SPEAKER)
HON. HON. SUNDAY BARDE	:	ELECTED COUNCILOR - GWAGWADA WARD (MAJORITY LEADER)
HON. GANAKA JAMES KOGI	:	ELECTED COUNCILOR - SABON TASHA WARD
HON. RAHILA JOHN BIVAN	:	ELECTED COUNCILOR - NARAYI WARD (MINORITY LEADER)
HON. RAHAB YAHAYA CHRISTOHPER	:	ELECTED COUNCILOR - YELWA WARD
HON. PETER DAVID KAJANG	:	ELECTED COUNCILOR - RIDO WARD
HON. DAVID HABU	:	ELECTED COUNCILOR - SOBON GARI NASSARAWA WARD
HON. HON. MOHAMMED YUSUF SALISU	:	ELECTED COUNCILOR - KUNAI WARD
HON. PHILIP MAKAMA SHEHU	:	COUNCIL SECRETARY

SUPERVISORY COUNCIL

HON. DEBORAH MUGU	:	SUPERVISORY COUNCILOR FOR E. S. D
HON. HAUWA MUSTAPHA	:	SUPERVISORY COUNCILOR FOR AGRIC AND FORESTRY
HON. IBRAHIM BALARABE MUSA	:	VICE CHAIRMAN/SUPERVISORY COUNCILOR FOR WORKS & INFRASTRUCTURE

MANAGEMENT STAFF

HAJ. AMINA M. MECHO	:	DIRECTOR ADMIN AND FINANCE
ALH. BASHIR LAWAL	:	LOCAL GOVERNMENT TREASURER
HAUWA MUSTAPHA	:	DIRECTOR AGRIC AND FORESTRY
IBRAHIM BALARABE	:	DIRECTOR WORKS & INFRASTRUCTURE

QUALITY ASSURANCE CONSULTANT	:	MOLD COMPUTERS & COMMUNICATIONS LTD (DISTRIBUTORS OF SAGE PASTEL ACCOUNTING, BUDGETING, HR & PAYROLL SOFTWARE) No. 5B, Kukawa Avenue, Kaduna - Nigeria Mobile Phone: 0803-327-8803, 0805-3321343, 0803-491-2489 Email: mold_computers@yahoo.com, info@moldtreasuryacademy.com Website: www.moldtreasuryacademy.com
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PROFILE



HON. HADIZA LADI YAHUZA
MC CHAIRMAN



PHILIP MAKAMA SHEHU
COUNCIL SECRETARY



AMINA M. MECO
DIR. ADMIN AND FINANCE.



BASHIR LAWAL
LOCAL GOVT. TREASURER

1.0 CHAIRMAN'S REPORT

The Annual Financial Report of Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Chikun Local Government. The purpose of this Annual Financial Report is to provide, in a single document, basic financial information that gives a succinct, yet comprehensive summary of the financial position and operation of the Local Government.

The financial statements were prepared under the direction of the Treasurer in compliance with the Finance (Control and Management) Act Cap 144 LFN, 1990 and other governing legislations. The financial position and performance of Chikun Local Government are adequately highlighted in the Financial Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

The information provided by the Financial Statements are intended to meet the need of users which include taxpayers, member of the legislature, policy analysts, the media, investors, creditors and International Financial Agencies.

The Financial Statements of Chikun Local Government for the fiscal year 2019 have been examined and certified by the Auditor General for Local Government in accordance with the provisions of the Local Government Administration Law 2018 of Kaduna State. Based on the opinion of the Auditor General for Local Government, the government is satisfied that the Financial Statements present fairly, in all material respects, Chikun Local Government of Kaduna State's financial position as at 31st December, 2019. Therefore, the report is hereby recommended for public use.

.....
HON. HADIZA L. YAHUZA
CHAIRMAN (CARETAKER COMMITTEE)
.....
DATE

2.0 REPORT OF THE TREASURER

2.1 INTRODUCTION

The report of the Treasurer of Chikun Local Government together with the Financial Statements for the year ended 31st December, 2019 provide the record of the financial activities of Chikun Local Government for the year and the position of its financing as at the end of the year. This Report reviews the financial efforts and outcomes of the Local Government in its attempts to match the objectives of financial management with the goals of governance. This publication is expected to serve the following purposes:

- (a) a proper documentary evidence of transparency in the government financial administration;
- (b) a permanent record of published accounts as an instrument of accountability;
- (c) a useful, concise and easy to digest information for the use of external users and;
- (d) a means of acquainting the public with the Local Government financial operations and the challenges faced in discharging its financial responsibilities.

2.2 PREPARATION AND AUDIT OF LOCAL GOVERNMENT ACCOUNTS

Section 69 of the Local Government (Administration) Law 2018 of Kaduna State and Section 24 of the Public Finance (Control and Management) Act 1958 as amended enjoins the Treasurer of the Local Government to prepare, sign and present to the Auditor General for Local Government, Statements or abstracts containing the public accounts of Local Government, showing fully the financial position on the last day of each financial year. These accounts are to be audited and certified by the Auditor General for Local Government in compliance with Section 82 of the Local Government Law 2018 of Kaduna State of Nigeria.

2.3 PUBLICATION OF THE ANNUAL ACCOUNTS OF THE LOCAL GOVERNMENT AND REPORT OF THE TREASURER

Section 90 of the Local Government (Administration) Law 2018 of Kaduna State requires every Local Government to render Annual Financial Statements to the Legislature and to publish such Annual Financial Statements together with the Report of the Auditor General for the Local Government on the Financial Statements. The Annual Accounts and Financial Statements of Chikun Local Government are contained on pages 16 to 49 of this Report and consist of the following financial statements Prepared in line with International Public Sector Accounting Standards (IPSAS) format as approved by the Federation Accounts Allocation Committee (FAAC) for use by Federal, States and Local Governments in Nigeria:

- (a) Responsibility Statement;
- (b) Cash Flow Statements;
- (c) Statement of Assets and Liabilities;
- (d) Statement of Consolidated Revenue Fund;
- (e) Statement of Capital Development Fund; and
- (f) Notes to the Financial Statements

This Report together with the Financial Statements and the Notes to the Accounts are available at the Local Government on request to make the financial information available to the general public. Extracts of the Report of the Auditor General for Local Government on the Accounts are contained on pages 50 to 53

2.3.1 CONSOLIDATED REVENUE FUND

All the revenues received by the Local Government except those specifically provided to be treated otherwise have been credited to the Consolidated Revenue Fund. During the year total recurrent receipt credited to the Consolidated Revenue Fund was ₦3.150 Billion. The total recurrent payment charged to the Fund in line with Chikun Local Government Appropriation Act 2019 was ₦3.387 Billion. The operation of the Fund resulted into a net recurrent deficit of ₦0.236 Billion. The closing balance of the fund as at 31st December, 2019 was ₦0.00110 Million.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		236,828,645.78		1,758,278.39
Recurrent Receipts	3,150,613,180.94		3,121,648,810.47	
Recurrent Expenditure	3,387,331,564.84		2,886,578,443.08	
Net Recurrent Surplus/(Deficit)		(236,718,383.90)		235,070,367.39
Closing Balance		110,261.88		236,828,645.78

2.3.2 CAPITAL DEVELOPMENT FUND

The Provisions of the Public Finance (Control and Management) Act 1958 as amended provides that all funds received for capital projects are to be credited to this fund. During the year total capital receipts amounted to ₦0.734Billion and total capital expenditure charged to the fund amounted to ₦0.734Billion.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	734,641,800.00		340,073,252.46	
Capital Expenditure	734,641,800.00		340,073,252.46	
Net Capital Surplus/(Deficit)		-		-
Closing Balance		-		-

2.3.3 CASH FLOWS AND LIQUIDITY POSITION

During the year Statutory Allocation received by the Local Government from the Federation Accounts continued to be the major source of revenue. However, efforts are being made to improve Internally Generated Revenue (IGR). Total receipt in the year was ₦3,150,613,180.94 and total payment was ₦3,387,331,564.84. An overall net deficit cash flow of ₦236,718,383.90 was recorded during the year. The liquidity position as at 31st December, 2019 was ₦110,261.88:

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		236,828,645.78		1,758,278.39
Total Receipts	3,150,613,180.94		3,121,648,810.47	
Total Payments	3,387,331,564.84		2,886,578,443.08	
Net Cash Surplus/(Deficit)		(236,718,383.90)		235,070,367.39
Closing Cash/Bank Balance		110,261.88		236,828,645.78
Represented by:				
Consolidated Revenue Fund	110,261.88		236,828,645.78	
Capital Development Fund	-		-	
Total Public Funds		110,261.88		236,828,645.78

3.0 COMPUTERIZATION OF ADMIN & FINANCE DEPARTMENT - FINAL ACCOUNTS UNIT

The Treasurer's Annual Report with Financial Statement was produced in International Public Sector Accounting Standards (IPSAS) format using the computerized Accounting and Budgeting Software acquired by the Local Government which is being held at the office of our consultants Mold Computers & Communications Ltd, in Kaduna due to the non availability of Hardware and Networking facilities at the Local Government. The objective was to implement Government Integrated Financial Management Information System (GIFMIS), which will support planning and budgeting, transactions processing, accounting and reporting on the use of financial resources of the Local Government as well as the timely production of management and audited Accounts.

To implement these integrated systems, Relevant Staff from the Local Government attended the production of the accounts in the office of our consultants – Mold Computers and Communications Ltd.

Full installation of the computerized accounting and budgeting systems in the Local Government would follow as soon as approval for the acquisition of the necessary Hardware, Networking and other Logistics is secured and put in place so that the Annual Accounts being maintained in the office of our consultants could be transferred to the Local Government to enable daily processing of transactions and timely production of accounts and reports in the Local Government.



Participants during the Production of the Annual Accounts of Chikun Local Government at Mold Computers and Communication Ltd, Kaduna

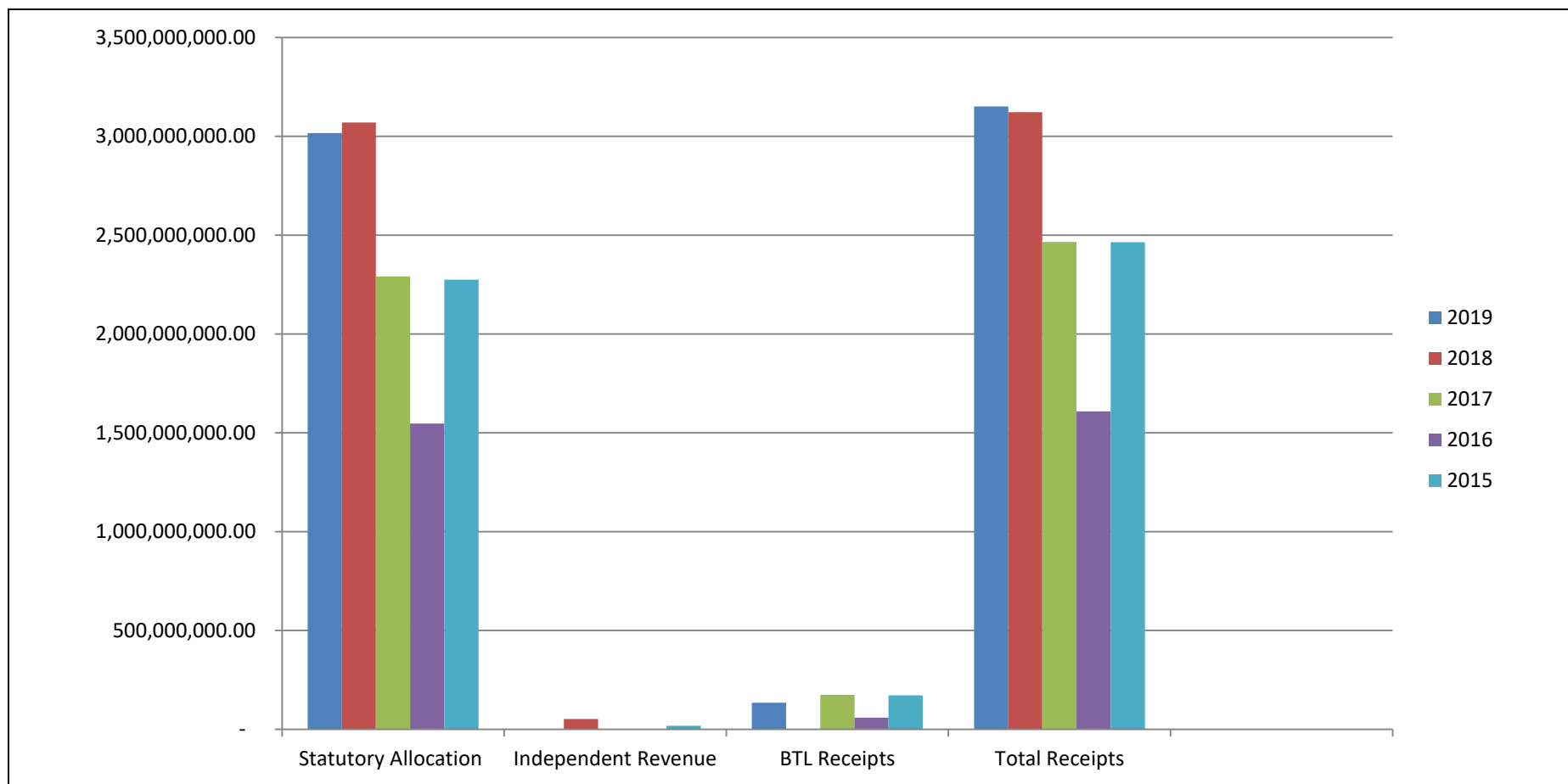
3.1 CONSOLIDATED FINANCIAL SUMMARY

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Opening Balance	1,758,278.39	236,828,645.78	202,192,925.00	744,821,129.00	507,992,483.22-		
RECEIPTS:							
Statutory Allocation	3,069,304,669.97	3,015,758,453.11	3,159,039,744.00	3,159,039,744.00	143,281,290.89-		
Internally Generated Revenue		300,000.00	125,817,836.00	125,817,836.00	125,517,836.00-		
Transfer from CRF	340,073,252.46	734,641,800.60	989,807,075.00	989,807,075.00	255,165,274.40-		
BTL Receipts	52,344,140.50	134,554,727.83			134,554,727.83+		
Total Current Year Receipts	3,461,722,062.93	3,885,254,981.54	4,274,664,655.00	4,274,664,655.00	389,409,673.46-		
Total Funds Available	3,463,480,341.32	4,122,083,627.32	4,476,857,580.00	5,019,485,784.00	897,402,156.68-		
Recurrent Expenditure: Economic Classification							
Employees Compensation	1,533,370,003.31	1,574,905,132.53	1,509,435,737.00	1,588,889,046.00	13,983,913.47+	1,626,907,524.00	1,708,252,901.00
Social Benefits	370,004,063.37	114,161,377.13	44,385,232.00	152,663,226.00	38,501,848.87+	3,912,633,736.00	6,000,000.00
Overhead Costs	590,786,983.44	827,808,526.75	736,229,536.00	886,106,366.00	58,297,839.25+	640,818,685.00	640,818,685.00
Public Debt Charges-Settlement of Liabilities		1,260,000.00	5,000,000.00	5,000,000.00	3,740,000.00+	6,000,000.00	6,000,000.00
BTL Payments	52,344,140.50	134,554,727.83			134,554,727.83-		
Transfer to Capital Development Fund	340,073,252.46	734,641,800.60	989,807,075.00	989,807,075.00	255,165,274.40+		
Total Recurrent Expenditure	2,886,578,443.08	3,387,331,564.84	3,284,857,580.00	3,622,465,713.00	235,134,148.16+	6,186,359,945.00	2,361,071,586.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture		7,000,000.00	27,000,000.00	27,000,000.00	20,000,000.00+	24,675,000.00	25,908,750.00
04 Improvement to Human Health	1,721,117.00	203,760,960.94	233,500,000.00	233,500,000.00	29,739,039.06+	55,650,000.00	58,432,500.00
05 Enhancing Skills and Knowledge	60,297,603.70	62,894,280.71	189,000,000.00	189,000,000.00	126,105,719.29+	198,450,000.00	208,372,500.00
06 Housing and Urban Development	2,276,125.00	4,000,000.00	14,000,000.00	14,000,000.00	10,000,000.00+	31,500,000.00	33,075,000.00
09 Environmental Improvement	320,025.00	18,200,000.00	10,000,000.00	32,245,696.00	14,045,696.00+	15,750,000.00	16,537,500.00
10 Water Resources and Rural Development	31,909,921.00	19,357,947.60	29,000,000.00	29,000,000.00	9,642,052.40+	28,350,000.00	29,767,500.00
11 Information Communication & Technology		2,551,840.00	14,000,000.00	14,000,000.00	11,448,160.00+	10,500,000.00	11,025,000.00
12 Growing the Private Sector	779,336.00					10,500,000.00	11,025,000.00
13 Reform of Government and Governance	27,685,354.61	119,046,313.48	244,500,000.00	244,500,000.00	125,453,686.52+	216,825,000.00	227,666,250.00
14 Power	128,174,866.90	233,166,756.60	129,750,000.00	302,672,417.00	69,505,660.40+	145,950,000.00	153,247,500.00
17 Road	86,908,903.25	64,663,701.27	301,250,000.00	311,101,958.00	246,438,256.73+	271,950,000.00	285,547,500.00
Total Capital Expenditure by Programme	340,073,252.46	734,641,800.60	1,192,000,000.00	1,397,020,071.00	662,378,270.40+	1,010,100,000.00	1,060,605,000.00
Total Expenditure (Budget Size)	3,226,651,695.54	4,121,973,365.44	4,476,857,580.00	5,019,485,784.00	897,512,418.56+	7,196,459,945.00	3,421,676,586.00
Budget Surplus/(Deficit)	236,828,645.78	110,261.88			110,261.88+	7,196,459,945.00	3,421,676,586.00
Financing of Deficit by Borrowing							
Closing Balance	236,828,645.78	110,261.88			110,261.88+	7,196,459,945.00	3,421,676,586.00

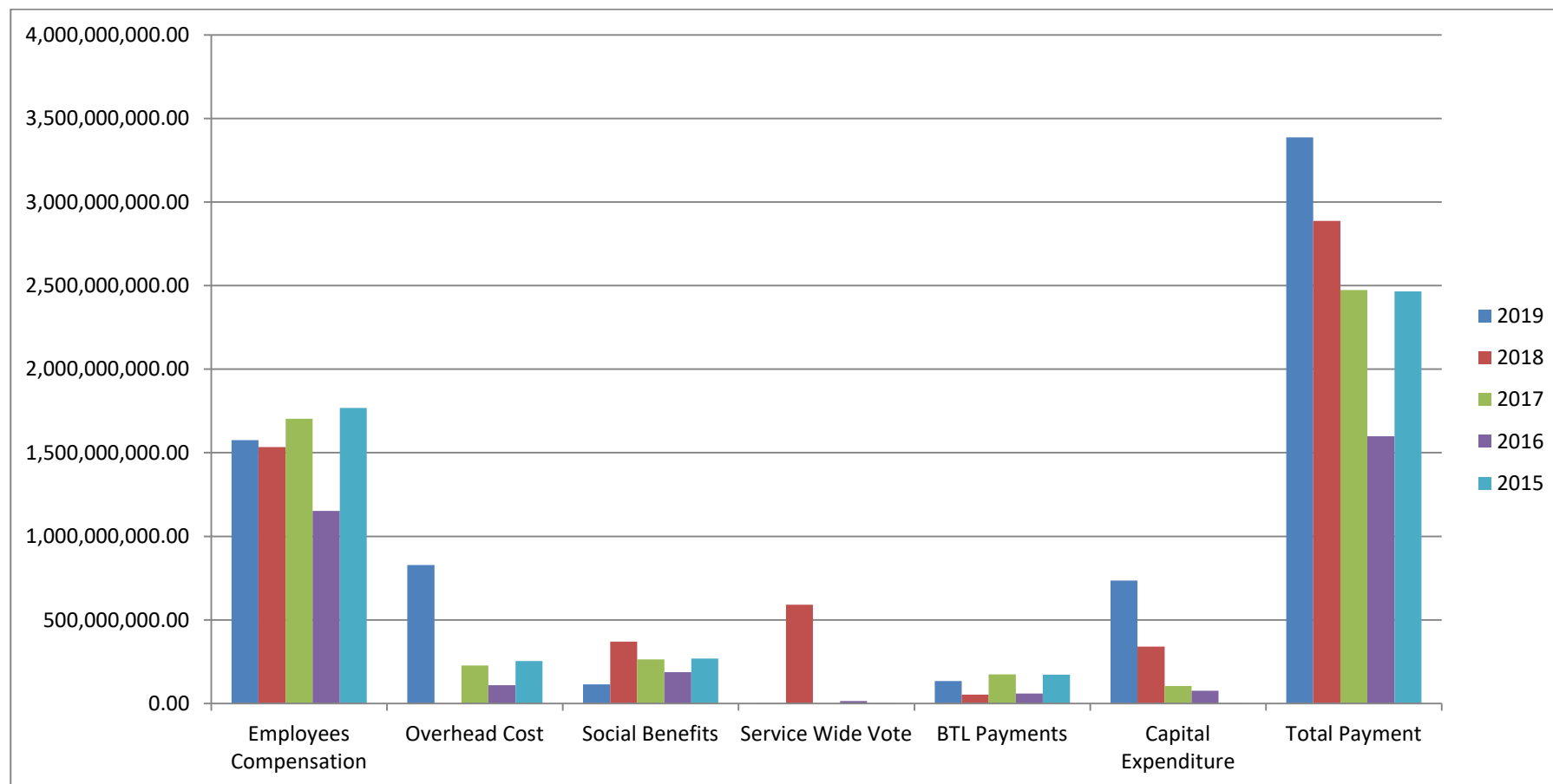
3.2 FIVE YEARS FINANCIAL SUMMARY

RECEIPTS:	2019	2018	2017	2016	2015
	₦	₦	₦	₦	₦
Statutory Allocation	3,015,758,431.11	3,069,304,669.97	2,291,371,574.08	1,546,773,330.56	2,274,687,110.73
Internally Generated Revenue (IGR)	300,000.00	52,344,140.50		2,307,980.00	17,776,215.00
BTL Receipts	134,554,727.83		174,500,914.91	59,173,839.74	171,944,509.29
Total Receipts	150,613,158.94	3,121,648,810.47	2,465,872,488.99	1,608,255,150.30	2,464,407,835.02
PAYMENTS:					
Employees Compensation	1,574,905,132.53	1,533,370,003.31	1,703,955,460.73	1,151,704,491.55	1,767,404,534.15
Overhead Cost	827,808,526.75		227,957,336.66	109,975,104.06	253,837,928.72
Social Benefits	114,161,377.13	370,004,063.37	263,186,226.70	187,986,685.31	269,301,444.04
Service Wide Vote	1,260,000.00	590,786,983.44		14,332,852.12	50,000.00
BTL Payments	134,554,727.83	52,344,140.50	174,500,914.91	59,173,839.74	171,944,509.29
Capital Expenditure	734,641,800.60	340,073,252.46	104,250,996.67	75,608,661.00	1,650,750.00
Total Payment	3,387,331,564.84	2,886,578,443.08	2,473,850,935.67	1,598,781,633.78	2,465,089,166.20
CASH BALANCES					
Net Cash Surplus/(Deficit)	236,718,405.90	235,070,367.39	7,978,446.68	9,473,516.52	681,331.18
Opening Cash Balance	236,828,645.78	1,758,278.39	9,736,725.07	263,208.55	944,539.73
Closing Cash Balance	110,239.88	236,828,645.78	1,758,278.39	9,736,725.07	263,208.55

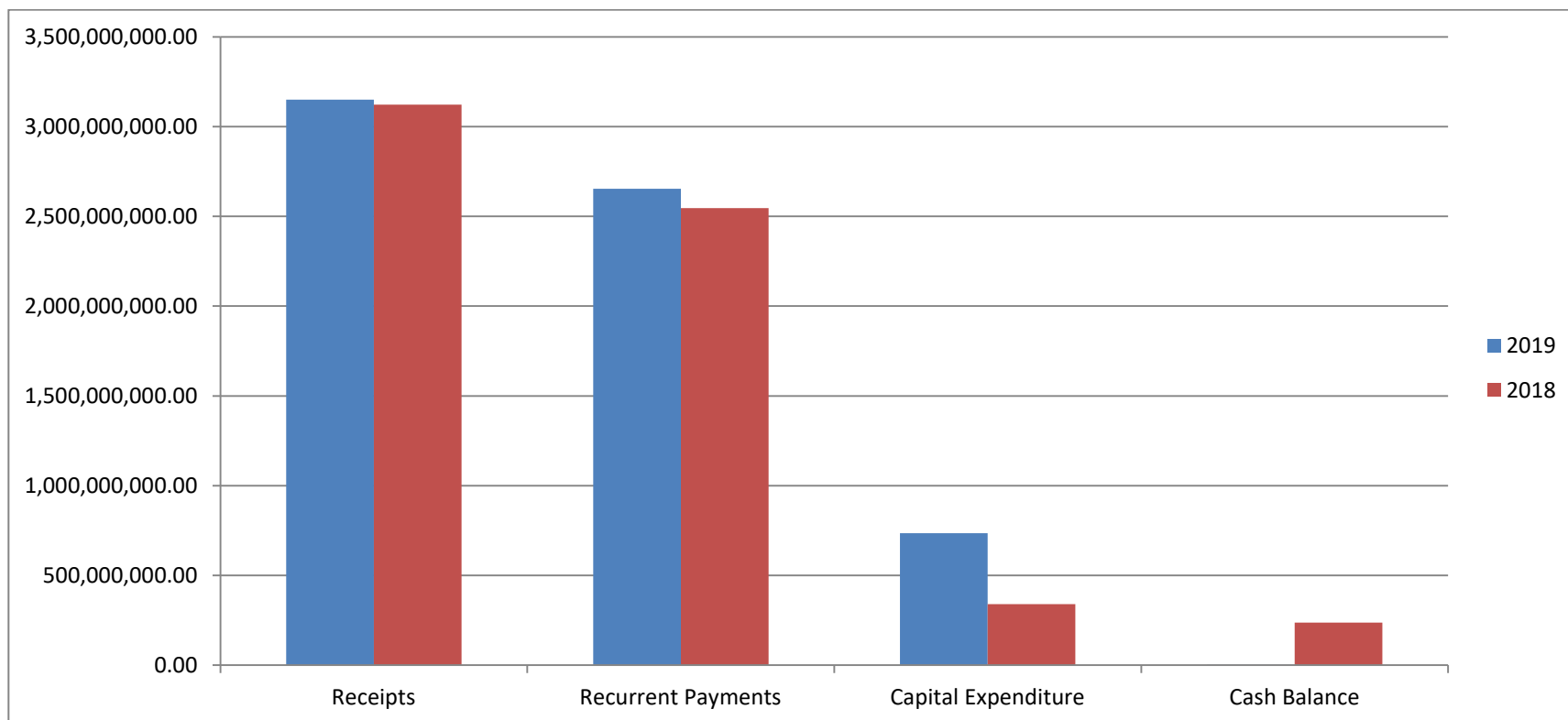
ACTUAL RECEIPTS FOR 5 YEARS



ACTUAL PAYMENTS FOR 5 YEARS



ACTUAL RECEIPTS AND PAYMENTS 2018 AND 2017



4.0 STATEMENT OF ACCOUNTING POLICIES

The accounting policies adopted in the preparation of the financial statements of Chikun Local Government of Kaduna State, which underlie the financial information, are set below:

4.1 BASIS OF PREPARATION

The financial statements have been prepared under the historical cost convention using IPSAS Cash basis of accounting. The cash basis of accounting recognizes transactions and events only when cash or cash equivalents are received or paid.

4.2 ASSETS AND LIABILITIES

Assets are stated at their net values while Liabilities are recognized in full.

4.3 CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise of current account balances, and placements denominated in Naira and held with commercial banks in Nigeria. Cash equivalents are short term, highly liquid investments which are readily convertible to cash and so near its maturity dates as to present insignificant risks of changes in value.

4.4 INVESTMENTS

Shares are stated at cost.

4.5 CONSOLIDATED REVENUE FUND

Consolidated Revenue Fund represents the aggregated balance of the revenue and expenditure account after all the recurrent revenue and expenditure for the year have been recognized.

4.6 CAPITAL DEVELOPMENT FUND

Capital Development Fund represents the aggregated balance after the capital receipts and capital expenditure for the year have been recognized. It also includes annual transfers from the Consolidated Revenue Fund in line with the amount provided in the annual budget of the Local Government.

4.7 STATUTORY ALLOCATION

Statutory allocation is made up of revenue collected on a monthly basis which represents the Local Government's share of the Federation account. The Local Government's share from Federation Account, Share of VAT, Excess Crude receipts etc are all included in Gross Statutory Allocation in the financial statements. Statutory allocations are recognized in the financial statements when received.

4.8 INDEPENDENT REVENUE AND RECURRENT EXPENDITURE

Independent Revenue are recurrent revenue generated by the State from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent on Government Buildings, Rent on Government Land, Repayments, Income from Investments, Reimbursements and other incidental revenue. They are recognized in the financial statements when received. Recurrent expenditure is expenditure on Personnel, Pension, Gratuities, Salaries of Statutory Office Holders, Other overheads and Public Debt Charges. They are recognized in the financial statements of the State when payments are made.

4.9 CAPITAL COSTS

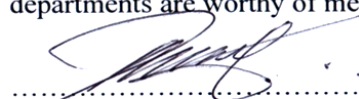
Capital costs are recognized in their year of occurrence only.

5.0 **RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

These Financial Statements have been prepared by the Treasurer of Chikun Local Government in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended and the Local Government Administration Law 2018 of Kaduna State. The financial statements comply with Generally Accepted Accounting Practice (GAAP). To fulfill accounting and reporting responsibilities the Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the Local Government Council. To the best of my knowledge this system of Internal Control has operated adequately throughout the reporting period.

Efforts were made to ensure that these financial statements reflect the financial position of the Local Government as at 31st December, 2019 and its operation for the year ended on that date.

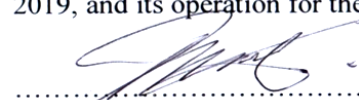
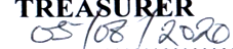
The efforts of all officers of the Final Accounts Unit and other operational units in the Admin and Finance Department and other departments are worthy of mention and recognition in the preparation of this Report.


.....
ALH. BASHIR LAWAL
TREASURER


.....
DATE

We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the Finance (Control and Management) Act 1958 as amended.

In our opinion, these financial statements fairly reflect the financial position of Chikun Local Government as at 31st December, 2019, and its operation for the year ended on that date.


.....
ALH. BASHIR LAWAL
TREASURER

.....
DATE


.....
HON. HADIZA L. YAHUZA
CHAIRMAN (CARETAKER COMMITTEE)

.....
DATE

AUDIT CERTIFICATE

RESPECTIVE RESPONSIBILITIES OF THE TREASURER AND THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS.

Section 69 of the Local Government administration law 2018 of Kaduna State and section 24 of the Public Finance (control and management) Act 1958 as amended, require the Treasurer of the Local Government to prepare, sign and present to the Auditor-General for Local Governments, statements or abstracts containing the public accounts of Local Governments, showing fully the financial position on the last day of each financial year. My responsibility is to form an independent opinion on the financial statements presented.

BASIS OF OPINION

The financial statements were prepared in accordance with the international public sector accounting standards (IPSAS) cash basis while the Audit was conducted in compliance with section 82 of the Local Government Law 2018 of Kaduna State of Nigeria, and in accordance with International Standards of Supreme Audit Institutions (ISSAI) and generally accepted auditing standards. An audit includes examination on a test basis of evidence relevant to the figures disclosed in the financial statements. The audit was planned and performed to obtain information and explanations considered adequate in order to provide sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements.

OPINION

Having obtained relevant explanations and information required, the financial statements which include cash flow statement, statement of Assets and liabilities, the consolidated revenue fund, the capital development fund and the accompanying notes, in my opinion give a true and fair view of the financial transactions of Chikun Local Government Council of Kaduna State for the year ended 31st December, 2019.



**ATIKU MUSA FCNA
AUDITOR-GENERAL,
LOCAL GOVERNMENTS,
KADUNA STATE.**

CASH FLOW STATEMENT

	Note	Actual 2019 ₦	Actual 2018 ₦
Cash Flow from Operating Activities:			
Statutory Allocation	1	2,419,963,893.08	2,514,431,784.56
Share of Value Added Tax	2	595,794,560.03	554,872,885.41
Independent Revenue	3	300,000.00	
Total Receipts		3,016,058,453.11	3,069,304,669.97
Recurrent Payments:			
Employees Compensation	4	1,574,905,132.53	1,533,370,003.31
Social Benefits	5	114,161,377.13	370,004,063.37
Overhead Cost	6	827,808,526.75	590,786,983.44
CRFC - (Excluding Social Benefits and Public Debt)	7	1,260,000.00	
Total Payments		2,518,135,036.41	2,494,161,050.12
Net Cash Flow from Operating Activities		497,923,416.70	575,143,619.85
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture	8	7,000,000.00	
Improvement to Human Health	11	203,760,960.94	1,721,117.00
Enhancing Skills and Knowledge	12	62,894,280.71	60,297,603.70
Housing and Urban Development	13	4,000,000.00	2,276,125.00
Environmental Improvement	16	18,200,000.00	320,025.00
Water Resources and Rural Development	17	19,357,947.60	31,909,921.00
Information and Communication Technology	18	2,551,840.00	
Growing the Private Sector	19		779,336.00
Reform of Government and Governance	20	119,046,313.48	27,685,354.61
Power	21	233,166,756.60	128,174,866.90
Road	24	64,663,701.27	86,908,903.25
Net Cash Flow from Investing Activities	29	734,641,800.60	340,073,252.46
Cash Flow from Financing Activities:			
Other Cash Movement			
Below-The-Line Receipts	36	134,554,727.83	52,344,140.50
Below-The-Line Payments	37	134,554,727.83	52,344,140.50
Net Movement			
Net Surplus(Deficit) for the Year		236,718,383.90	235,070,367.39
Opening Balance		236,828,645.78	1,758,278.39
Closing Balance	38	(110,261.88)	(236,828,645.78)

STATEMENT OF ASSETS AND LIABILITIES

	Note	Actual 2019 N	Actual 2018 N
ASSETS:			
Liquid Assets			
Treasuries and Banks	39	110,261.88	236,828,645.78
Sub Total		110,261.88	236,828,645.78
Investments and Other Assets			
Investments	40	20,500,000.00	20,500,000.00
Sub Total		20,500,000.00	20,500,000.00
Total Assets		20,610,261.88	257,328,645.78
Public Funds:			
Consolidated Revenue Fund	42	110,261.88	236,828,645.78
Capital Development Fund	43		
Other Funds	44	20,500,000.00	20,500,000.00
Sub - Total: Public Funds		20,610,261.88	257,328,645.78
LIABILITIES:			
Public Funds + Liabilities		20,610,261.88	257,328,645.78

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
		₦	₦	₦	₦	₦	₦	₦
Opening Balance		1,758,278.39	236,828,645.78		337,608,133.00	100,779,487.22-		
Add: Recurrent Receipts:								
Statutory Allocation		2,415,865,063.98	2,339,452,778.55	2,496,641,151.00	2,496,641,151.00	157,188,372.45-		
Share of VAT		554,872,885.41	595,794,560.03	575,129,578.00	575,129,578.00	20,664,982.03+		
Excess Crude		17,414,741.35						
NNPC Refunds			3,482,948.27			3,482,948.27+		
10% IGR Contribution				87,269,015.00	87,269,015.00	87,269,015.00-		
Exchange Rate Difference		26,219,051.21	3,909,713.46			3,909,713.46+		
Solid Minerals			3,030,245.80			3,030,245.80+		
Share of Forex Equalization		54,932,928.02	45,369,532.87			45,369,532.87+		
Excess Bank Charges			5,562,458.64			5,562,458.64+		
Share of Good and Value Consideration			19,156,215.49			19,156,215.49+		
Sub Total: Statutory Allocation		3,069,304,669.97	3,015,758,453.11	3,159,039,744.00	3,159,039,744.00	143,281,290.89-		
Direct Taxes	49			7,500,000.00	7,500,000.00	7,500,000.00-		
Licenses	50			2,500,000.00	2,500,000.00	2,500,000.00-		
Fees	52			41,587,906.00	41,587,906.00	41,587,906.00-		
Earnings	55			7,000,000.00	7,000,000.00	7,000,000.00-		
Rent on Government Land	57			67,229,930.00	67,229,930.00	67,229,930.00-		
Repayments	58		300,000.00			300,000.00+		
Total: Independent Revenue			300,000.00	125,817,836.00	125,817,836.00	125,517,836.00-		
Total Recurrent Receipts		3,069,304,669.97	3,016,058,453.11	3,284,857,580.00	3,284,857,580.00	268,799,126.89-		
Total Funds Available		3,071,062,948.36	3,252,887,098.89	3,284,857,580.00	3,622,465,713.00	369,578,614.11-		
Less Recurrent Payments:								
Employees Compensation	63	1,533,370,003.31	1,574,905,132.53	1,509,435,737.00	1,588,889,046.00	13,983,913.47+	1,626,907,524.00	1,708,252,901.00
Social Benefits	64	370,004,063.37	114,161,377.13	44,385,232.00	152,663,226.00	38,501,848.87+	3,912,633,736.00	6,000,000.00
Overhead Cost	65	590,786,983.44	827,808,526.75	736,229,536.00	886,106,366.00	58,297,839.25+	640,818,685.00	640,818,685.00
CRFC - (Excluding Social Benefits and Public Debts)	66		1,260,000.00	5,000,000.00	5,000,000.00	3,740,000.00+	6,000,000.00	6,000,000.00
Total Recurrent Payments		2,494,161,050.12	2,518,135,036.41	2,295,050,505.00	2,632,658,638.00	114,523,601.59+	6,186,359,945.00	2,361,071,586.00
Other Cash Movement								
Below-The-Line Receipts	67	52,344,140.50	134,554,727.83			134,554,727.83+		
Below-The-Line Payments	68	52,344,140.50	134,554,727.83			134,554,727.83-		
Net Recurrent Funds before Transfers		576,901,898.24	734,752,062.48	989,807,075.00	989,807,075.00	255,055,012.52-	6,186,359,945.00	2,361,071,586.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		340,073,252.46	734,641,800.60	989,807,075.00	989,807,075.00	255,165,274.40+		
Total Appropriations/Transfers		340,073,252.46	734,641,800.60	989,807,075.00	989,807,075.00	255,165,274.40+		
Closing Balance		236,828,645.78	110,261.88			110,261.88+	6,186,359,945.00	2,361,071,586.00

STATEMENT OF CAPITAL DEVELOPMENT FUND

	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
		₦	₦	₦	₦	₦	₦	₦
Opening Balance				202,192,925.00	407,212,996.00	407,212,996.00-		
Add: Capital Receipts								
Transfer from Consolidated Revenue		340,073,252.46	734,641,800.60	989,807,075.00	989,807,075.00	255,165,274.40-		
Sub Total: Capital Receipts		340,073,252.46	734,641,800.60	989,807,075.00	989,807,075.00	255,165,274.40-		
Total Capital Funds Available		340,073,252.46	734,641,800.60	1,192,000,000.00	1,397,020,071.00	662,378,270.40-		
Less: Capital Expenditure (Functional Classification)								
General Public Services	71	27,685,354.61	126,598,030.08	268,500,000.00	268,500,000.00	141,901,969.92+	232,575,000.00	244,203,750.00
Economic Affairs	74	215,863,106.15	306,780,457.87	460,000,000.00	642,774,375.00	335,993,917.13+	468,825,000.00	492,266,250.00
Environmental Protection	75	11,489,250.00	23,176,720.00	15,000,000.00	37,245,696.00	14,068,976.00+	15,750,000.00	16,537,500.00
Housing and Community Development	76	23,016,821.00	11,431,351.00	26,000,000.00	26,000,000.00	14,568,649.00+	38,850,000.00	40,792,500.00
Health	77	1,721,117.00	203,760,960.94	233,500,000.00	233,500,000.00	29,739,039.06+	55,650,000.00	58,432,500.00
Education	79	60,297,603.70	62,894,280.71	189,000,000.00	189,000,000.00	126,105,719.29+	198,450,000.00	208,372,500.00
Total Capital Expenditure		340,073,252.46	734,641,800.60	1,192,000,000.00	1,397,020,071.00	662,378,270.40+	1,010,100,000.00	1,060,605,000.00
Closing Balance							1,010,100,000.00	1,060,605,000.00

NOTES TO CASH FLOW STATEMENT

	Note	Actual 2019 ₦	Actual 2018 ₦
Note 1 - Statutory Allocation			
25001001/11010001 Statutory Allocation		2,339,452,778.55	2,415,865,063.98
25001001/11010003 Excess Crude			17,414,741.35
25001001/11010006 NNPC Refunds		3,482,948.27	
25001001/11010013 Exchange Rate Difference		3,909,713.46	26,219,051.21
25001001/11010018 Solid Minerals		3,030,245.80	
25001001/11010019 Share of Forex Equalization		45,369,532.87	54,932,928.02
25001001/11000020 Excess Bank Charges		5,562,458.64	
25001001/11000021 Share of Good and Value Consideration		19,156,215.49	
Total		2,419,963,893.08	2,514,431,784.56
Note 2 - Share of Value Added Tax			
Share of Value Added Tax		595,794,560.03	554,872,885.41
This represent Share of VAT from FAAC			
Note 3 - Independent Revenue			
Repayments General		300,000.00	
Total		300,000.00	
Note 4 - Employees Compensation			
Contribution for Primary Teachers Salaries		1,001,715,407.17	1,070,543,245.58
Local Government Staff	3A	573,189,725.36	462,826,757.73
Total		1,574,905,132.53	1,533,370,003.31
Note 4A - Local Government Staff			
Chikun Local Govt		573,189,725.36	462,826,757.73
Total		573,189,725.36	462,826,757.73
Note 5 - Social Benefits			
Contribution to Local Government Pension Fund		111,206,621.13	370,004,063.37
Govt 10% Contribution to Pension Scheme		2,954,756.00	
Total		114,161,377.13	370,004,063.37
Note 6 - Overhead Costs			
Transport and Travelling		16,969,900.00	66,244,767.19
Utilities		7,961,530.84	2,528,706.04
Material and Supplies		20,896,510.58	42,098,625.00
Maintenance Services		15,676,650.00	65,462,608.61

Notes To Cash Flow Statement Cont'd

	Note	Actual	Actual
		2019	2018
		₦	₦
Training		11,888,669.62	37,193,562.06
Other Services		341,214,993.97	132,509,858.00
Consulting & Professional Services			11,630,660.00
Fuel and Lubriants			2,608,200.00
Financial Charges		14,952,610.53	21,939,070.42
Miscellaneous Expenses		393,747,661.21	208,570,926.12
Local Grants and Contributions		4,500,000.00	
Total		827,808,526.75	590,786,983.44
Note 7 - CRFC (Excluding Social Benefits and Public Debts)			
20001001/22060203 Settlement of Liabilities		1,260,000.00	
Total		1,260,000.00	
Note 8 - Economic Empowerment Through Agriculture			
15001001/23030112/01000021 Rehabilitation/Repairs of Slaughter Slab @ Kujama Ward		7,000,000.00	
Total		7,000,000.00	
Note 11 - Improvement to Human Health			
21001001/23030105/04000002 Rehabilitation/Repairs of Health Clinic Kadi - Nassarawa		2,748,616.13	1,721,117.00
21001001/23030105/04000007 Rehabilitation/Repairs of Health Clinic across the LG		9,200,000.00	
21001001/23020106/04000025 Contribution to Primary Health Care Services		9,000,000.00	
21001001/23010122/04000035 Purchase of Medical/Clinical Equipment		33,429,557.03	
21001001/23040104/04000038 Refuse Evacuation and Waste Management		147,385,784.78	
21001001/23030501/04000039 Up-grading of Health Care Centre @ Maraban Rido - Rido Ward		1,997,003.00	
Total		203,760,960.94	1,721,117.00
Note 12 - Enhancing Skills and Knowledge			
17001001/23010124/05000001 Purchase of Learning Aids Equipments to Distributed across LG			15,293,428.21
17001001/23020107/05000002 Construction of Skill Acquisition Block @ the Local Govt.			5,555,000.00
17001001/23010124/05000003 Provision/Purchase of Community Development Materials		2,250,000.00	
17001001/23020107/05000026 Fencing of LEA Primary School Kudansa Rido Ward			15,324,470.07
17001001/23020107/05000027 Fencing of LEA Primary School Sabon Gari Trikania - S/Gari		1,361,682.00	
17001001/23020107/05000034 Constructn of 2 classrooms at Ang gado Gwagwada LEA Buruku		1,173,714.00	
17001001/23020107/05000041 Const. of 2Nos. of Classroom With office at L.E.A Karji Rido		2,086,628.00	
17001001/23030106/05000044 Renovation/Repairs of Public Schools across the 12 wards			24,124,705.42
17001001/23030106/05000066 Construction of Skill Acquisition Block @ the Local Govt. Se		5,539,000.00	
17001001/23030106/05000067 Provision for Vocational and Skills Development		4,990,000.71	

Notes To Cash Flow Statement Cont'd

	Note	Actual 2019 ₦	Actual 2018 ₦
17001001/23030106/05000068 Purchase/Provision of Furniture to Public Schools across t		9,500,000.00	
17001001/23010124/05000069 Purchase of Teaching/Learning Aid Equipment		7,500,000.00	
17001001/23000000/00000000 Renovation/Repairs of Public Schools @ Gayan I Gayan II		3,993,256.00	
17001001/23030106/05000072 Renovation/Repairs of Public Schools across the 12 wards o		10,000,000.00	
17001001/23020107/05000078 Construction & Furnishing of 2Nos Class room with an office		14,500,000.00	
Total		62,894,280.71	60,297,603.70
Note 13 - Housing and Urban Development			
34001001/23020126/06000012 Fencing /Repairs of Cemetery @ Narayi - Narayi Ward			2,276,125.00
34001001/23010101/06000016 Acquisition of Land		4,000,000.00	
Total		4,000,000.00	2,276,125.00
Note 16 - Environmental Improvement			
34001001/23020118/09000002 Construction of Drainages across the LG 1No from each ward		9,000,000.00	320,025.00
34001001/23020118/09000015 Construction of Culvert at S/Gari Nassarawa		9,200,000.00	
Total		18,200,000.00	320,025.00
Note 17 - Water Resources and Rural Development			
34001001/23020105/10000001 Construction of Borehole at Kankomi			11,169,225.00
34001001/23020105/10000019 Construction of Boreholes across the LG 2Nos per Ward		7,431,351.00	20,740,696.00
34001001/23020105/10000028 Construction of 5Nos. Boreholes at Kunai Ward		4,976,720.00	
34001001/23020105/10000039 Construction of 12Nos Boreholes @ Coner Ashara Hausawa Road		4,999,876.60	
34001001/23020114/10000040 Repairs/Rehabilitation of Boreholes across the LG		1,950,000.00	
Total		19,357,947.60	31,909,921.00
Note 18 - Information and Communication Technology			
17001001/23050102/11000002 Internet Connectivity and Website Design		2,551,840.00	
Total		2,551,840.00	
Note 19 - Growing the Private Sector			
34001001/23030124/12000005 Rehabilitation/Repairs of Sabon Tasha Motor Park - S/Tasha			779,336.00
Total			779,336.00
Note - 20 Reform of Government and Governance			
25001001/23050101/13000003 Provision of Consultancy Services		9,950,000.00	
25001001/23010105/13000004 Renovation of Offices at L.G. Secretariat at Kujama		2,150,000.00	
25001001/23010105/13000005 Purchase of Project Monitory Vehicle (Hilux)			4,900,000.00
25001001/23050101/13000008 Settlement of Capital Liability		27,958,320.87	

Notes To Cash Flow Statement Cont'd

	Note	Actual 2019 ₦	Actual 2018 ₦
25001001/23010128/13000010	Provision of Facilities for Security Agencies	22,500,000.00	
25001001/23010112/13000011	Purchase/Provision of office Furniture to Chairman Vice C	20,901,530.00	
25001001/23010105/13000020	Purchase of 406 Pugeot (Speaker)	2,850,000.00	
25001001/23020118/13000021	Construction/Provision Of Infrastructure Across the LG	20,000,000.00	
34001001/23010112/13000002	Purchase/Provision of Office Furniture to Director Admin.		858,600.00
34001001/23020101/13000011	Construction of Budget Department Offices @ Local Govt. Secr		9,850,000.00
34001001/23020101/13000013	Construction of ESD Department Offices @ Local Govt. Secreta		5,126,435.10
34001001/23020101/13000019	Construction of Revenue Offices @ Udawa Market (Kunai Ward)		475,925.22
34001001/23030121/13000021	Rehabilitation /Repairs of Finance Department Block @ the LG	5,841,686.81	6,474,394.29
34001001/23030121/13000022	Rehabilitation /Repairs of Works Department offices @ the L	6,894,775.80	
Total		119,046,313.48	27,685,354.61
Note 21 - Power			
34001001/23020103/14000001	Purchase & Installation of Transformer @ Bagado - Rido Ward		8,900,000.00
34001001/23020103/14000002	Purchase & Installation of Transformer @ Kuriga -Kuriga Ward	6,029,455.00	11,000,000.00
34001001/23020103/14000004	Purchase & Installation of Transformer @ Ung. Laka - Kakau		7,925,222.10
34001001/23020103/14000005	Purchase & Installation of Transformer @ Ung. Madami - Rido		9,139,054.20
34001001/23010119/14000006	Purchase & Installation of 2Nos of 300Kva Transformers	54,991,463.12	
34001001/23020103/14000007	Extension of Electricity from Karji to Ung. Waziri Rido Ward		7,747,863.68
34001001/23020103/14000009	Installation of Transformer at Ung/Mission Kujama	5,492,800.00	
34001001/23030102/14000015	Rehabilitation/Repairs of Electricity @ Ung. Garma Maraban		31,777,996.48
34001001/23030102/14000016	Rehabilitation/ Repairs of Electricity @ Ung. Mission Kujama		12,363,000.00
34001001/23030102/14000017	Rehabilitation/Repairs of Electricity @ Kujama General Hos		5,000,000.00
34001001/23020103/14000021	Construction/Provision of Infrastructure (Refunds to State G	100,000,000.00	
34001001/23020103/14000038	Provision and Replacement of Electrical Materials /Equipment		34,321,730.44
34001001/23020103/14000040	Construction/Provision of Solar Power Street Light @ Prima	6,969,589.95	
34001001/23020103/14000041	Provision for Solar Home System	11,500,000.00	
34001001/23020103/14000042	Purchase and Installation of Solar Inverter @ LG Secretariat	8,922,061.58	
34001001/23020125/14000043	Installation of Solar Street Light at Local Government Secre	18,053,586.95	
34001001/23020103/14000044	Provision and Replacement of Electrical Materials/Equipmen	20,712,800.00	
34001001/23010119/14000045	Purchase of Lighting Equipment	495,000.00	
Total		233,166,756.60	128,174,866.90
Note 24 - Road			
34001001/23020114/17000001	Construction of Babban Saura Road (Kaduna Millenium City)		9,252,902.80
34001001/23020114/17000002	Construction of Bashishi Road (Bashishi junction to Bashish		12,420,225.00
34001001/23020114/17000003	Construction of Kadi Road (Nariya to Kadi) - Nassarawa Ward	6,700,000.00	11,730,400.15

Notes To Cash Flow Statement Cont'd

	Note	Actual 2019 ₦	Actual 2018 ₦
34001001/23020114/17000004 Construction of Kankomi Road (Kakau Daji to Kankomi		4,400,691.76	
34001001/23020114/17000005 Construction of Kugo Road (Gwagwada to Kugo) - Gwagwada Ward			2,841,048.00
34001001/23020114/17000006 Construction of Kujama Road (Kujama Junction to Kujama town		4,705,000.00	5,200,000.00
34001001/23020118/17000010 Construction of Zankoro Road (Zankoro Junction to Zankoro			12,695,708.00
34001001/23020118/17000011 Grading of some Roads @ Yelwa and Romi - Ung. Yelwa Ward		13,950,000.00	9,893,877.80
34001001/23020114/17000012 Construction of 24Nos Culverts across the 12 Wards of the LG		9,993,919.89	11,259,868.50
34001001/23020114/17000019 Construction/Provision of Bridges @ Chikun - Chikun Ward		9,976,203.22	11,614,873.00
34001001/23020114/17000045 Grading & Surface Dressing at Ung. Boro Sabo Tasha Ward .		1,124,309.70	
34001001/23020114/17000052 Construction of Bridge @ Narayi to Tudun Muntsira - Narayi W		4,716,003.00	
34001001/23020114/17000055 Construction of Ung. Boro Road (Yakowa Road to Ung. Boro) -		3,972,883.50	
34001001/23020114/17000058 Construction/Provision of Bridges @ Kidunu - Rido Ward		5,124,690.20	
Total		64,663,701.27	86,908,903.25
Note 29 - Net Cash Flow From Investment Activities by Sector:			
Capital Expenditure by Administrative Sector		106,309,850.87	4,900,000.00
Capital Expenditure by Economic Sector		359,124,868.08	273,154,531.76
Capital Expenditure by Social Sector		269,207,081.65	62,018,720.70
Total	29	734,641,800.60	340,073,252.46
Note 29A - Net Cash Flow From Investment Activities by Economic:			
Purchase of Fixed Assets General		157,839,611.73	21,052,028.21
Construction and Provision of Fixed Assets General		339,130,905.48	236,780,675.06
Rehabilitation and Repairs of Fixed Assets General		49,825,337.74	82,240,549.19
Preservation of the Environment General		147,385,784.78	
Acquisition of Non Tangible Assets		40,460,160.87	
Total - 29A	29	734,641,800.60	340,073,252.46
Note 29B - Net Cash From Investing Activities by Location:			
Sabon Gari Nassarawa/Trikania		15,861,682.00	
Rido Ward		18,371,693.20	82,142,287.23
Chikun Ward		428,979,790.57	131,226,575.76
Narayi Ward		113,916,003.00	2,276,125.00
Sabon Tasha Ward		15,270,907.20	25,224,066.42
Nassarawa Ward		20,735,244.13	19,006,517.15
Chikun Ward		4,976,720.00	12,695,708.00
Kakau Ward		8,393,947.76	7,925,222.10

Notes To Cash Flow Statement Cont'd

	Note	Actual 2019 ₦	Actual 2018 ₦
Kuriga Ward		11,522,255.00	11,000,000.00
U/Yelwa Ward		13,950,000.00	9,893,877.80
Kujama Dawa Ward		45,134,557.03	23,421,600.00
Gwagwada Ward		37,529,000.71	15,261,273.00
Total - 29B		734,641,800.60	340,073,252.46
Note 36 - BTL Receipts			
25001001/12150001 With holding Taxes due to FIRS		7,451,774.96	6,392,917.59
25001001/12150002 VAT due to FIRS		14,057,514.99	11,762,410.75
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue		7,246,138.47	9,002,843.83
2501001/121500006 Loans deduction for Salary Other Deduction for payroll		19,252,965.00	
25001001/12150007 Monthly Net Total Salary Control Accounts			100,000.00
25001001/12150008 10% Contract Retention Fee		3,946,283.94	
25001001/12150009 SIGM Pension Deduction		53,877,625.70	50,000.00
25001001/12150010 WHT due to BIR		150,000.00	
25001001/12150012 NULGE Local Government Deduction		8,732,168.67	2,104,015.47
25001001/12150013 MHWU Deduction			185,924.12
25001001/12150017 Tax Audit Liabilities			12,895,279.29
25001001/12150019 Staff Biometrics		4,500,000.00	
25001001/12150020 Sharp - Sharp Loans		9,776,163.31	
25001001/12150029 Mosque contribution		2,000,000.00	
25001001/12150031 ALGON DUES		200,000.00	
25001001/12150032 NUT Remittance			2,670,749.45
25001001/12150033 NUT Endwell			7,054,000.00
25001001/12150036 National Housing Fund		3,364,092.79	
25001001/12150039 AOPSHON			126,000.00
Total		134,554,727.83	52,344,140.50
Note 37 - Below the Line Payments			
25001001/22080001 WHT		7,451,774.96	6,392,917.59
25001001/22080002 Vat due to FIRS		14,057,514.99	11,762,410.75
25001001/22080003 PAYE Deductions Remittances to BIR		7,246,138.47	9,002,843.83
25001001/22080006 Loans deduction for Salary Other Deduction for payroll		19,252,965.00	
25001001/22080007 Monthly Net Total Salary Control Accounts			100,000.00
25001001/22080008 10% Contract Retention Fee		3,946,283.94	
25001001/22080009 SIGMA Pension Deduction		53,877,625.70	50,000.00
25001001/22080010 WHT due to BIR		150,000.00	
25001001/22080012 NULGE Deduction		8,732,168.67	2,104,015.47

Notes To Cash Flow Statement Cont'd

	Note	Actual	Actual
		2019	2018
		₦	₦
25001001/22080013 MHWU Remittances			185,924.12
25001001/22080017 Tax Audit Liabilities			12,895,279.29
25001001/22080019 Staff Biometrics		4,500,000.00	
25001001/22080020 Sharp - Sharp Loans		9,776,163.31	
25001001/22080029 Mosque contribution		2,000,000.00	
25001001/22080031 ALGON DUES		200,000.00	
25001001/22080032 NUT Deduction			2,670,749.45
25001001/22080033 NUT ENDWELL			7,054,000.00
25001001/22080036 National Housing Fund		3,364,092.79	
25001001/22080039 AOPSHON			126,000.00
Total		134,554,727.83	52,344,140.50
Note 38 - Closing Balance			
25001001/31010101 UBA Capital Account		44,766.19	
25001001/31010114 UBA Main Account		65,495.69	236,828,645.78
Sub Total: Cash and Bank		110,261.88	236,828,645.78
Total Consolidated Cash & Bank Balances		110,261.88	236,828,645.78

NOTES TO STATEMENT OF ASSETS AND LIABILITIES

	Actual	Actual
	2019	2018
	₦	₦
Note 39 - Treasuries and Banks		
UBA Capital Account	44,766.19	
UBA Main Account	65,495.69	236,828,645.78
Total	110,261.88	236,828,645.78
Note 40 - Investments		
NUB (First Inland Bank) Plc	6,500,000.00	6,500,000.00
Abuja Urban Development Bank	500,000.00	500,000.00
Intercity Bank Plc (Unity Bank Plc)	9,000,000.00	9,000,000.00
Industrial Development Bank	3,000,000.00	3,000,000.00
Kada Pay Less	1,000,000.00	1,000,000.00
Global Bank Plc	500,000.00	500,000.00
Total	20,500,000.00	20,500,000.00
Note 41 - Advances		
Note 42 - Consolidated Revenue Fund		
Opening Balance	236,828,645.78	1,758,278.39
Add/(Less) Net Recurent Surplus/(Deficit)	236,718,383.90	235,070,367.39
Closing Balance	110,261.88	236,828,645.78
Note 43 - Consolidated Revenue Fund		
Opening Balance	-	-
Add/(Less) Net Capital Surplus/(Deficit)	-	-
Closing Balance	-	-

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2218	2019	2019	2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Note 50 - Licenses							
Radio/Television Station License			1,000,000.00	1,000,000.00	1,000,000.00-		
Bicycle/License			1,500,000.00	1,500,000.00	1,500,000.00-		
Total			2,500,000.00	2,500,000.00	2,500,000.00-		
Note 51 - Rates							
Shops and Kiosk Rates			5,000,000.00	5,000,000.00	5,000,000.00-		
Total			5,000,000.00	5,000,000.00	5,000,000.00-		
Note 52 - Fees							
Naming of Street Registration Fees			2,500,000.00	2,500,000.00	2,500,000.00-		
Marriage/Divorce Fees			5,000,000.00	5,000,000.00	5,000,000.00-		
Customary Right of Occupancy Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
On and Off Liquor Fees			12,087,906.00	12,087,906.00	12,087,906.00-		
Domestic Animal Fee			2,000,000.00	2,000,000.00	2,000,000.00-		
Slaughter Slab Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
Public Convenience Sewage and Refuse Disposal Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
Fee Structure for Masts			10,000,000.00	10,000,000.00	10,000,000.00-		
Other Levies and Fees			7,000,000.00	7,000,000.00	7,000,000.00-		
Total			41,587,906.00	41,587,906.00	41,587,906.00-		
Note 55 - Earnings							
Earning from Market			5,000,000.00	5,000,000.00	5,000,000.00-		
Earning from Motor Park			2,000,000.00	2,000,000.00	2,000,000.00-		
Total			7,000,000.00	7,000,000.00	7,000,000.00-		
Note 57 - Rent on Government Lands							
Rent on Government Property			67,229,930.00	67,229,930.00	67,229,930.00-		
Total			67,229,930.00	67,229,930.00	67,229,930.00-		
Note 63 - Employee Compensation							
Personnel Management	217,304,827.45	319,853,509.65	240,412,970.00	319,866,279.00	12,769.35+	252,433,619.00	265,055,300.00
Department of Health	245,521,930.28	253,336,215.71	256,021,476.00	256,021,476.00	2,685,260.29+	300,322,549.00	315,338,677.00
Contribution to Primary Education	1,070,543,245.58	1,001,715,407.17	1,013,001,291.00	1,013,001,291.00	11,285,883.83+	1,074,151,356.00	1,127,858,924.00
Total	1,533,370,003.31	1,574,905,132.53	1,509,435,737.00	1,588,889,046.00	13,983,913.47+	1,626,907,524.00	1,708,252,901.00

Notes To Statement Of Consolidated Revenue Fun – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2218	2019	2019	2019	2019	Budget 2020	Budget 2021
	N	N	N	N	N	N	N
Note 64 - Social Benefits							
Contribution to Local Government Pension Fund	370,004,063.37	111,206,621.13	12,000,000.00	120,277,994.00	9,071,372.87+	3,906,633,736.00	
Govt 10% Contribution to Pension Scheme		2,954,756.00	32,385,232.00	32,385,232.00	29,430,476.00+	6,000,000.00	6,000,000.00
Total	370,004,063.37	114,161,377.13	44,385,232.00	152,663,226.00	38,501,848.87+	3,912,633,736.00	6,000,000.00
Note 65 - Overhead Cost							
Personnel Management	355,756,105.12	672,897,563.72	552,500,000.00	702,376,830.00	29,479,266.28+	343,833,453.00	343,833,453.00
Department of Agriculture & Natural Resources	16,980,125.00	8,349,000.00	12,000,000.00	12,000,000.00	3,651,000.00+	5,000,000.00	5,000,000.00
Department of Works and Housing	69,898,314.65	48,912,852.11	60,500,000.00	60,500,000.00	11,587,147.89+	40,000,000.00	40,000,000.00
Department of Education	88,735,115.83	31,420,110.92	39,000,000.00	39,000,000.00	7,579,889.08+	75,000,000.00	75,000,000.00
Department of Health	59,417,322.84	66,229,000.00	72,229,536.00	72,229,536.00	6,000,536.00+	176,985,232.00	176,985,232.00
Total	590,786,983.44	827,808,526.75	736,229,536.00	886,106,366.00	58,297,839.25+	640,818,685.00	640,818,685.00
Note 66 - CRFC (Excluding Social Benefits and Public Debts)							
Settlement of Liabilities		1,260,000.00	5,000,000.00	5,000,000.00	3,740,000.00+	6,000,000.00	6,000,000.00
Total		1,260,000.00	5,000,000.00	5,000,000.00	3,740,000.00+	6,000,000.00	6,000,000.00
Note 67 - BTL Receipts							
With holding Taxes due to FIRS	6,392,917.59	7,451,774.96			7,451,774.96+		
VAT due to FIRS	11,762,410.75	14,057,514.99			14,057,514.99+		
PAYE Taxes due to State Board of Internal Revenue	9,002,843.83	7,246,138.47			7,246,138.47+		
Loans deduction for Salary Other Deduction for payroll		19,252,965.00			19,252,965.00+		
Monthly Net Total Salary Control Accounts	100,000.00						
10% Contract Retention Fee		3,946,283.94			3,946,283.94+		
SIGM Pension Deduction	50,000.00	53,877,625.70			53,877,625.70+		
WHT due to BIR		150,000.00			150,000.00+		
NULGE Local Government Deduction	2,104,015.47	8,732,168.67			8,732,168.67+		
MHWU Deduction	185,924.12						
Tax Audit Liabilities	12,895,279.29						
Staff Biometrics		4,500,000.00			4,500,000.00+		
Sharp - Sharp Loans		9,776,163.31			9,776,163.31+		
Mosque contribution		2,000,000.00			2,000,000.00+		
ALGON DUES		200,000.00			200,000.00+		
NUT Remittance	2,670,749.45						

Notes To Statement Of Consolidated Revenue Fun – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
NUT Endwell	7,054,000.00						
National Housing Fund		3,364,092.79			3,364,092.79+		
AOPSHON	126,000.00						
Total	52,344,140.50	134,554,727.83			134,554,727.83+		
Note 68 - Below the Line Payments							
WHT	6,392,917.59	7,451,774.96			7,451,774.96-		
Vat due to FIRS	11,762,410.75	14,057,514.99			14,057,514.99-		
PAYE Deductions Remittances to BIR	9,002,843.83	7,246,138.47			7,246,138.47-		
Loans deduction for Salary Other Deduction for payroll		19,252,965.00			19,252,965.00-		
Monthly Net Total Salary Control Accounts	100,000.00						
10% Contract Retention Fee		3,946,283.94			3,946,283.94-		
SIGMA Pension Deduction	50,000.00	53,877,625.70			53,877,625.70-		
WHT due to BIR		150,000.00			150,000.00-		
NULGE Deduction	2,104,015.47	8,732,168.67			8,732,168.67-		
MHWU Remittances	185,924.12						
Tax Audit Liabilities	12,895,279.29						
Staff Biometrics		4,500,000.00			4,500,000.00-		
Sharp - Sharp Loans		9,776,163.31			9,776,163.31-		
Mosque contribution		2,000,000.00			2,000,000.00-		
ALGON DUES		200,000.00			200,000.00-		
NUT Deduction	2,670,749.45						
NUT ENDWELL	7,054,000.00						
National Housing Fund		3,364,092.79			3,364,092.79-		
AOPSHON	126,000.00						
Total	52,344,140.50	134,554,727.83			134,554,727.83-		

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	N	N	N	N	N	N	N
Note 71 - General Public Services							
25001001/23010113/11000002 Purchase of Computers			4,000,000.00	4,000,000.00	4,000,000.00+	4,200,000.00	4,410,000.00
25001001/23050101/13000003 Provision of Consultancy Services		9,950,000.00	10,000,000.00	10,000,000.00	50,000.00+	10,500,000.00	11,025,000.00
25001001/23010105/13000004 Renovation of Offices at L.G. Secretariate at Kujama		2,150,000.00	7,000,000.00	7,000,000.00	4,850,000.00+	7,350,000.00	7,717,500.00
25001001/23010105/13000005 Purchase of Project Monitory Vehicle (Hilux)	4,900,000.00		27,500,000.00	27,500,000.00	27,500,000.00+	9,450,000.00	9,922,500.00
25001001/23010108/13000007 Purchase of Staff Bus						9,450,000.00	9,922,500.00
25001001/23050101/13000008 Settlement of Capital Liability		27,958,320.87	28,000,000.00	28,000,000.00	41,679.13+	31,500,000.00	33,075,000.00
25001001/23010112/13000009 Construction & Furnishing of LG Legislative Chamber and offi			30,000,000.00	30,000,000.00	30,000,000.00+	42,000,000.00	44,100,000.00
25001001/23010128/13000010 Provision of Facilities for Security Agencies		22,500,000.00	25,000,000.00	25,000,000.00	2,500,000.00+		
25001001/23010112/13000011 Purchase/Provision of office Furniture to Chairman Vice C		20,901,530.00	21,000,000.00	21,000,000.00	98,470.00+	22,050,000.00	23,152,500.00
25001001/23010112/13000012 Purchase/Provision of office Furniture to DDAF's office			1,500,000.00	1,500,000.00	1,500,000.00+	1,575,000.00	1,653,750.00
25001001/23010112/13000013 Purchase/Provision of office Furniture to Deputy Director			1,500,000.00	1,500,000.00	1,500,000.00+	1,575,000.00	1,653,750.00
25001001/23010112/13000014 Purchase/Provision of office Furniture to Deputy Director			1,500,000.00	1,500,000.00	1,500,000.00+	1,575,000.00	1,653,750.00
25001001/23010112/13000015 Purchase/Provision of office Furniture to Deputy Director			1,500,000.00	1,500,000.00	1,500,000.00+	1,575,000.00	1,653,750.00
25001001/23010112/13000016 Purchase/Provision of office Furniture to Director Education			1,500,000.00	1,500,000.00	1,500,000.00+	1,575,000.00	1,653,750.00
25001001/23010112/13000017 Purchase/Provision of office Furniture to Director Health			1,500,000.00	1,500,000.00	1,500,000.00+	1,575,000.00	1,653,750.00
25001001/23010112/13000018 Purchase/Provision of office Furniture to Director Works a			1,500,000.00	1,500,000.00	1,500,000.00+	1,575,000.00	1,653,750.00
25001001/23010112/13000019 Purchase/Provision of office Furniture to Education Secret			1,500,000.00	1,500,000.00	1,500,000.00+	1,575,000.00	1,653,750.00
25001001/23010105/13000020 Purchase of 406 Pugeot (Speaker)		2,850,000.00	3,000,000.00	3,000,000.00	150,000.00+	3,150,000.00	3,307,500.00
25001001/23020118/13000021 Construction/Provision Of Infrastructure Across the LG		20,000,000.00	33,500,000.00	33,500,000.00	13,500,000.00+		
25001001/23010112/13000026 Purchase/Provision of office Furniture to DAF's office			2,500,000.00	2,500,000.00	2,500,000.00+	2,625,000.00	2,756,250.00
25001001/23010112/13000027 Purchase/Provision of office furniture to Planning/Budget						1,050,000.00	1,102,500.00
25001001/23010112/13000030 Purchase of official Vehicle to Deputy Director Budget & Pla						2,625,000.00	2,756,250.00
25001001/23010105/13000031 Purchase of official Vehicle to Director Agric. And Natural						2,625,000.00	2,756,250.00
25001001/23010105/13000031 Purchase of official Vehicle to Director Education & Social						2,625,000.00	2,756,250.00
25001001/23010105/13000033 Purchase of official Vehicle to Director Works and Infrastructure						2,625,000.00	2,756,250.00
25001001/23010107/13000034 Purchase of Fire Fighting Truck			5,000,000.00	5,000,000.00	5,000,000.00+	3,150,000.00	3,307,500.00
25001001/23010105/13000035 Purchase of 18 Passenger Seater Bus (Legislature)						9,450,000.00	9,922,500.00
34001001/23010101/06000017 Purchase/Acquisition of Land for Cemeteries @ Keke 'A' & K			5,000,000.00	5,000,000.00	5,000,000.00+	5,250,000.00	5,512,500.00
34001001/23020105/10000039 Construction of 12Nos Boreholes @ Coner Ashara Hausawa Road		4,999,876.60	5,000,000.00	5,000,000.00	123.40+		
34001001/23010112/13000002 Purchase/Provision of Office Furniture to Director Admin.	858,600.00						
34001001/23010112/13000003 Purchase/Provision of Office Furniture to Director Agric.			5,000,000.00	5,000,000.00	5,000,000.00+	5,250,000.00	5,512,500.00
34001001/23020101/13000011 Construction of Budget Department Offices @ Local Govt. Secr	9,850,000.00						
34001001/23020101/13000013 Construction of ESD Department Offices @ Local Govt. Secreta	5,126,435.10						
34001001/23020101/13000019 Construction of Revenue Offices @ Udawa Market (Kunai Ward)	475,925.22						
34001001/23030121/13000021 Rehabilitation /Repairs of Finance Department Block @ the LG	6,474,394.29	5,841,686.81	13,000,000.00	13,000,000.00	7,158,313.19+	13,650,000.00	14,332,500.00
34001001/23030121/13000022 Rehabilitation /Repairs of Works Department offices @ the L		6,894,775.80	13,000,000.00	13,000,000.00	6,105,224.20+	13,650,000.00	14,332,500.00
34001001/23030121/13000023 Rehabilitation /Repairs of Works Department offices @ the L			9,000,000.00	9,000,000.00	9,000,000.00+	9,450,000.00	9,922,500.00
17001001/23050102/11000002 Internet Connectivity and Website Design		2,551,840.00	4,000,000.00	4,000,000.00	1,448,160.00+		

Notes To Statement Of Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	N	N	N	N	N	N	N
17001001/23010112/11000003 Provision of Intercom at the Secretariat			6,000,000.00	6,000,000.00	6,000,000.00+	6,300,000.00	6,615,000.00
Total	27,685,354.61	126,598,030.08	268,500,000.00	268,500,000.00	141,901,969.92+	232,575,000.00	244,203,750.00
Note 74 - Economic Affairs							
15001001/23030112/01000004 Rehabilitation/Repairs of Slaughter Slab @ Gwagwada Ward			500,000.00	500,000.00	500,000.00+	1,575,000.00	1,653,750.00
15001001/23030112/01000008 Rehabilitation/Repairs of Slaughter Slab @ Buruku - Kunai			500,000.00	500,000.00	500,000.00+	1,575,000.00	1,653,750.00
15001001/23050101/01000015 Food Security			5,000,000.00	5,000,000.00	5,000,000.00+		
15001001/23010107/01000017 Purchase of 3Nos Tractors			10,000,000.00	10,000,000.00	10,000,000.00+	10,500,000.00	11,025,000.00
15001001/23030112/01000021 Rehabilitation/Repairs of Slaughter Slab @ Kujama Ward		7,000,000.00	8,000,000.00	8,000,000.00	1,000,000.00+	1,575,000.00	1,653,750.00
15001001/23030112/01000022 Rehabilitation/Repairs of Slaughter Slab @ Kuriga Ward			500,000.00	500,000.00	500,000.00+	1,575,000.00	1,653,750.00
15001001/23030112/01000023 Rehabilitation/Repairs of Slaughter Slab @ Maraban Rido			500,000.00	500,000.00	500,000.00+	1,575,000.00	1,653,750.00
15001001/23030112/01000024 Rehabilitation/Repairs of Slaughter Slab @ Narayi Ward			500,000.00	500,000.00	500,000.00+	1,575,000.00	1,653,750.00
15001001/23030112/01000025 Rehabilitation/Repairs of Slaughter Slab @ Sabon Gayyan			500,000.00	500,000.00	500,000.00+	1,575,000.00	1,653,750.00
15001001/23030112/01000026 Rehabilitation/Repairs of Slaughter Slab @ Sabon Tasha War			500,000.00	500,000.00	500,000.00+	1,575,000.00	1,653,750.00
15001001/23030112/01000027 Rehabilitation/Repairs of Slaughter Slab @ Udawa - Kunai			500,000.00	500,000.00	500,000.00+	1,575,000.00	1,653,750.00
34001001/23020114/10000040 Repairs/Rehabilitation of Boreholes across the LG		1,950,000.00	2,000,000.00	2,000,000.00	50,000.00+	15,750,000.00	16,537,500.00
34001001/23030124/12000005 Rehabilitation/Repairs of Sabon Tasha Motor Park - S/Tasha	779,336.00					10,500,000.00	11,025,000.00
34001001/23020103/14000001 Purchase & Installation of Transformer @ Bagado - Rido Ward	8,900,000.00						
34001001/23020103/14000002 Purchase & Installation of Transformer @ Kuriga - Kuriga Ward	11,000,000.00	6,029,455.00		6,129,455.00	100,000.00+		
34001001/23020103/14000004 Purchase & Installation of Transformer @ Ung. Laka - Kakau	7,925,222.10			8,745,713.00	8,745,713.00+		
34001001/23020103/14000005 Purchase & Installation of Transformer @ Ung. Madami - Rido	9,139,054.20						
34001001/23010119/14000006 Purchase & Installation of 2Nos of 300Kva Transformers		54,991,463.12	55,000,000.00	55,000,000.00	8,536.88+	92,400,000.00	97,020,000.00
34001001/23020103/14000007 Extension of Electricity from Karji to Ung. Waziri Rido Ward	7,747,863.68						
34001001/23020103/14000009 Installation of Transformer at Ung/Mission Kujama		5,492,800.00	5,500,000.00	5,500,000.00	7,200.00+	16,275,000.00	17,088,750.00
34001001/23020103/14000010 Construction of complete Sub-Station of 500KVA Transformer				8,201,663.00	8,201,663.00+		
34001001/23020103/14000011 Construction of complete Sub-Station of 500KVA Transformer a				8,201,663.00	8,201,663.00+		
34001001/23020103/14000012 Construction of complete Sub-Station of 500KVA Transformer a				8,201,663.00	8,201,663.00+		
34001001/23020103/14000013 Construction of complete Sub-Station of 500KVA Transformer a				8,201,663.00	8,201,663.00+		
34001001/23020103/14000014 Construction of complete Sub-Station of 500KVA Transformer a				7,301,000.00	7,301,000.00+		
34001001/23030102/14000015 Rehabilitation/Repairs of Electricity @ Ung. Garma Maraban	31,777,996.48						
34001001/23030102/14000016 Rehabilitation/ Repairs of Electricity @ Ung. Mission Kujama	12,363,000.00						
34001001/23030102/14000017 Rehabilitation/Repairs of Electricity @ Kujama General Hos	5,000,000.00						
34001001/23020103/14000018 Construction of complete Sub-Station of 500KVA Transformer a				8,201,663.00	8,201,663.00+		
34001001/23020103/14000019 Repairs and Rehabilitation of 500KVA/330/0.415V Transformer				940,000.00	940,000.00+		
34001001/23020103/14000020 Repairs and Rehabilitation of 500KVA/330/0.415V Transformer				970,000.00	970,000.00+		
34001001/23020103/14000021 Construction/Provision of Infrastructure (Refunds to State G		100,000,000.00		107,827,934.00	7,827,934.00+		
34001001/23020103/14000038 Provision and Replacement of Electrical Materials /Equipment	34,321,730.44						
34001001/23020103/14000040 Construction/Provision of Solar Power Street Light @ Prima		6,969,589.95	7,000,000.00	7,000,000.00	30,410.05+		
34001001/23020103/14000041 Provision for Solar Home System		11,500,000.00	12,750,000.00	12,750,000.00	1,250,000.00+		
34001001/23020103/14000042 Purchase and Installation of Solar Inverter @ LG Secretariat		8,922,061.58	9,000,000.00	9,000,000.00	77,938.42+		
34001001/23020125/14000043 Installation of Solar Street Light at Local Government Secretariat		18,053,586.95	19,000,000.00	19,000,000.00	946,413.05+		
34001001/23020103/14000044 Provision and Replacement of Electrical Materials/Equipmen		20,712,800.00	21,000,000.00	21,000,000.00	287,200.00+	31,500,000.00	33,075,000.00
34001001/23010119/14000045 Purchase of Lighting Equipment		495,000.00	500,000.00	500,000.00	5,000.00+	525,000.00	551,250.00

Notes To Statement Of Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	N	N	N	N	N	N	N
34001001/23020103/14000046 Extension of Electricity from Mahuta to Rimi Village - Rido						5,250,000.00	5,512,500.00
34001001/23020114/17000001 Construction of Babban Saura Road (Kaduna Millenium City)	9,252,902.80					10,500,000.00	11,025,000.00
34001001/23020114/17000002 Construction of Bashishi Road (Bashishi junction to Bashish	12,420,225.00					15,750,000.00	16,537,500.00
34001001/23020114/17000003 Construction of Kadi Road (Nariya to Kadi) - Nassarawa Ward	11,730,400.15	6,700,000.00	15,000,000.00	15,000,000.00	8,300,000.00+	15,750,000.00	16,537,500.00
34001001/23020114/17000004 Construction of Kankomi Road (Kakau Daji to Kankomi		4,400,691.76	10,000,000.00	10,000,000.00	5,599,308.24+	10,500,000.00	11,025,000.00
34001001/23020114/17000005 Construction of Kugo Road (Gwagwada to Kugo) - Gwagwada Ward	2,841,048.00		10,000,000.00	10,000,000.00	10,000,000.00+	10,500,000.00	11,025,000.00
34001001/23020114/17000006 Construction of Kujama Road (Kujama Junction to Kujama town	5,200,000.00	4,705,000.00	15,000,000.00	15,000,000.00	10,295,000.00+	15,750,000.00	16,537,500.00
34001001/23020114/17000007 Construction of Road & Culvert in Nassarawa - Nassarawa Ward						15,750,000.00	16,537,500.00
34001001/23020114/17000008 Construction of Road from Labour House through Trikania Rail						15,750,000.00	16,537,500.00
34001001/23020118/17000010 Construction of Zankoro Road (Zankoro Junction to Zankoro	12,695,708.00		10,000,000.00	10,000,000.00	10,000,000.00+	10,500,000.00	11,025,000.00
34001001/23020118/17000011 Grading of some Roads @ Yelwa and Romi - Ung. Yelwa Ward	9,893,877.80	13,950,000.00	15,000,000.00	20,437,643.00	6,487,643.00+	15,750,000.00	16,537,500.00
34001001/23020114/17000012 Construction of 24Nos Culverts across the 12 Wards of the LG	11,259,868.50	9,993,919.89	10,000,000.00	10,000,000.00	6,080.11+	10,500,000.00	11,025,000.00
34001001/23020114/17000019 Construction/Provision of Bridges @ Chikun - Chikun Ward	11,614,873.00	9,976,203.22	10,000,000.00	10,000,000.00	23,796.78+	21,000,000.00	22,050,000.00
34001001/23020114/17000023 Construction of Bridge at Bayan Dutse linking wit Narayi						15,750,000.00	16,537,500.00
34001001/23020114/17000035 Grading & Surface Dressing of Road from Narayi Bus Stop						21,000,000.00	22,050,000.00
34001001/23020114/17000042 Grading & Surface Dressing of Road from Ung/Boro to Yakowa W				4,414,315.00	4,414,315.00+		
34001001/23020114/17000045 Grading & Surface Dressing at Ung. Boro Sabo Tasha Ward .		1,124,309.70	4,000,000.00	4,000,000.00	2,875,690.30+		
34001001/23020114/17000052 Construction of Bridge @ Narayi to Tudun Muntsira - Narayi W		4,716,003.00	5,000,000.00	5,000,000.00	283,997.00+		
34001001/23020114/17000053 Construction of Culverts and Drainages @ Malam Dahiru DDK to			5,000,000.00	5,000,000.00	5,000,000.00+		
34001001/23020114/17000054 Construction of Road from Jema'a Road through Toll gate Ung.			5,000,000.00	5,000,000.00	5,000,000.00+		
34001001/23020114/17000055 Construction of Ung. Boro Road (Yakowa Road to Ung. Boro) -		3,972,883.50	10,250,000.00	10,250,000.00	6,277,116.50+	43,050,000.00	45,202,500.00
34001001/23020101/13000056 Construction of Double Lane Pedestrial Overhead Bridge @ Nas			77,000,000.00	77,000,000.00	77,000,000.00+		
34001001/23020114/17000057 Construction of Double Lane Pedestrial Overhead Bridge @ Sab			77,000,000.00	77,000,000.00	77,000,000.00+		
34001001/23020114/17000058 Construction/Provision of Bridges @ Kidunu - Rido Ward		5,124,690.20	10,000,000.00	10,000,000.00	4,875,309.80+		
34001001/23020114/17000060 Construction of Bridge @ Marafa Road - S/Gari Nassarawa Ward			5,000,000.00	5,000,000.00	5,000,000.00+		
34001001/23020114/13000062 Grading of Yelwa Roads - Ung. Yelwa Ward (on-going)			8,000,000.00	8,000,000.00	8,000,000.00+	8,400,000.00	8,820,000.00
34001001/23020101/17000063 Grading of Road from Gora to Danbushiya through Dokan Mai-ja						15,750,000.00	16,537,500.00
Total	215,863,106.15	306,780,457.87	460,000,000.00	642,774,375.00	335,993,917.13+	468,825,000.00	492,266,250.00
Note 75 - Environmental Protection							
34001001/23020118/09000002 Construction of Drainages across the LG 1No from each ward	320,025.00	9,000,000.00	10,000,000.00	10,000,000.00	1,000,000.00+	15,750,000.00	16,537,500.00
34001001/23020118/09000012 Construction of Culvert at Narayi NARASYI Ward				1,249,233.00	1,249,233.00+		
34001001/23020118/09000015 Construction of Culvert at S/Gari Nassarawa		9,200,000.00		16,800,663.00	7,600,663.00+		
34001001/23020118/09000035 Construction/Provision of Drainage Across 12 Wards				4,195,800.00	4,195,800.00+		
34001001/23020105/10000001 Construction of Borehole at Kankomi	11,169,225.00						
34001001/23020105/10000028 Construction of 5Nos. Boreholes at Kunai Ward		4,976,720.00	5,000,000.00	5,000,000.00	23,280.00+		
Total	11,489,250.00	23,176,720.00	15,000,000.00	37,245,696.00	14,068,976.00+	15,750,000.00	16,537,500.00

Notes To Statement Of Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	N	N	N	N	N	N	N
Note 76 - Housing and Community Development							
34001001/23020126/06000012 Fencing /Repairs of Cementry @ Narayi - Narayi Ward	2,276,125.00						
34001001/23030126/06000014 Fencing /Repairs of Cementry @ Romi - Ung. Yelwa Ward			5,000,000.00	5,000,000.00	5,000,000.00+	10,500,000.00	11,025,000.00
34001001/23030126/06000015 Fencing /Repairs of Cementry @ Sabon Tasha Ward						10,500,000.00	11,025,000.00
34001001/23010101/06000016 Acquisition of Land		4,000,000.00	4,000,000.00	4,000,000.00		5,250,000.00	5,512,500.00
34001001/23020105/10000016 Construction of 5Nos. Boreholes at Gwagwada Ward			5,000,000.00	5,000,000.00	5,000,000.00+		
34001001/23020105/10000019 Construction of Boreholes across the LG 2Nos per Ward	20,740,696.00	7,431,351.00	12,000,000.00	12,000,000.00	4,568,649.00+	12,600,000.00	13,230,000.00
Total	23,016,821.00	11,431,351.00	26,000,000.00	26,000,000.00	14,568,649.00+	38,850,000.00	40,792,500.00
Note 77 - Health							
34001001/23010122/04000001 Purchase of Disable Materials			5,000,000.00	5,000,000.00	5,000,000.00+		
17001001/23050101/04000001 SHAWN II Programme			8,000,000.00	8,000,000.00	8,000,000.00+	8,400,000.00	8,820,000.00
21001001/23030105/04000002 Rehabilitation/Repairs of Health Clinic Kadi - Nassarawa	1,721,117.00	2,748,616.13	6,000,000.00	6,000,000.00	3,251,383.87+		
21001001/23030105/04000007 Rehabilitation/Repairs of Health Clinic across the LG		9,200,000.00	10,000,000.00	10,000,000.00	800,000.00+		
21001001/23020106/04000025 Contribution to Primary Health Care Services		9,000,000.00	10,000,000.00	10,000,000.00	1,000,000.00+	5,250,000.00	5,512,500.00
21001001/23010122/04000035 Purchase of Medical/Clinical Equipment		33,429,557.03	35,000,000.00	35,000,000.00	1,570,442.97+	42,000,000.00	44,100,000.00
21001001/23040104/04000038 Refuse Evacuation and Waste Management		147,385,784.78	147,500,000.00	147,500,000.00	114,215.22+		
21001001/23030501/04000039 Up-grading of Health Care Centre @ Maraban Rido - Rido Ward		1,997,003.00	2,000,000.00	2,000,000.00	2,997.00+		
21001001/23020118/04000040 Fencing of Health Centres (PHC)			10,000,000.00	10,000,000.00	10,000,000.00+		
Total	1,721,117.00	203,760,960.94	233,500,000.00	233,500,000.00	29,739,039.06+	55,650,000.00	58,432,500.00
Note 78 - Recreation Culture and Religion							
Note 79 - Education							
17001001/23010124/05000001 Purchase of Leaning Aids Equipments to Distributed across LG	15,293,428.21						
17001001/23020107/05000002 Construction of Skill Acquisition Block @ the Local Govt.	5,555,000.00						
17001001/23010124/05000003 Provision/Purchase of Community Development Materials		2,250,000.00	5,000,000.00	5,000,000.00	2,750,000.00+	10,500,000.00	11,025,000.00
17001001/23020118/05000004 Construction of Qur'anic Recitation Centre @ Gwarso Buruku			10,000,000.00	10,000,000.00	10,000,000.00+	10,500,000.00	11,025,000.00
17001001/23020107/05000019 Construction of BATC School @ Gwagwada - Gwagwda Ward (On-go			8,000,000.00	8,000,000.00	8,000,000.00+	8,400,000.00	8,820,000.00
17001001/23020107/05000024 Fencing of LEA Primary School Narayi Ward			10,000,000.00	10,000,000.00	10,000,000.00+		
17001001/23020107/05000026 Fencing of LEA Primary School Kudansa Rido Ward	15,324,470.07						
17001001/23020107/05000027 Fencing of LEA Primary School Sabon Gari Trikania - S/Gari		1,361,682.00	18,000,000.00	18,000,000.00	16,638,318.00+	8,400,000.00	8,820,000.00
17001001/23020107/05000034 Constructn of 2 classrms at Ang gado Gwagwada LEA Buruku		1,173,714.00	3,000,000.00	3,000,000.00	1,826,286.00+	3,150,000.00	3,307,500.00
17001001/23020107/05000041 Const. of 2Nos. of Classroom With office at L.E.A Karji Rido		2,086,628.00	19,000,000.00	19,000,000.00	16,913,372.00+	9,450,000.00	9,922,500.00
17001001/23020107/05000042 Const. of 1 Block of 2 Classroom at Karuga Rido Ward						3,150,000.00	3,307,500.00
17001001/23030106/05000044 Renovation/Repairs of Public Schools across the 12 wards	24,124,705.42						
17001001/23030106/05000058 Renovation of Primary School at Katarma Chikun Ward			4,000,000.00	4,000,000.00	4,000,000.00+		
17001001/23030106/05000063 Construction & Furnishing of ESD Department offices @ Local			10,000,000.00	10,000,000.00	10,000,000.00+	15,750,000.00	16,537,500.00
17001001/23030106/05000064 Construction/Provision of 1 Block of 2 Nos Class room with			9,000,000.00	9,000,000.00	9,000,000.00+	3,150,000.00	3,307,500.00
17001001/23030106/05000065 Construction/Provision of 1 Block of 2 Nos Class room with			9,000,000.00	9,000,000.00	9,000,000.00+		
17001001/23030106/05000066 Construction of Skill Acquisition Block @ the Local Govt. Se		5,539,000.00	7,000,000.00	7,000,000.00	1,461,000.00+	7,350,000.00	7,717,500.00

Notes To Statement Of Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	N	N	N	N	N	N	N
17001001/23030106/05000067 Provision for Vocational and Skills Development		4,990,000.71	5,000,000.00	5,000,000.00	9,999.29+	5,250,000.00	5,512,500.00
17001001/23030106/05000068 Purchase/Provision of Furniture to Public Schools across t		9,500,000.00	10,000,000.00	10,000,000.00	500,000.00+	10,500,000.00	11,025,000.00
17001001/23010124/05000069 Purchase of Teaching/Learning Aid Equipment		7,500,000.00	20,000,000.00	20,000,000.00	12,500,000.00+	21,000,000.00	22,050,000.00
17001001/23030106/05000070 Rehabilitation /Repairs of Primary Education Secretariat						9,450,000.00	9,922,500.00
17001001/23000000/00000000 Renovation/Repairs of Public Schools @ Gayan I Gayan II		3,993,256.00	4,000,000.00	4,000,000.00	6,744.00+		
17001001/23030106/05000072 Renovation/Repairs of Public Schools across the 12 wards o		10,000,000.00	15,000,000.00	15,000,000.00	5,000,000.00+	42,000,000.00	44,100,000.00
17001001/23030106/05000073 Renovation/Repairs of Public School @ Bugai - Kujama Ward			5,000,000.00	5,000,000.00	5,000,000.00+		
17001001/23020107/05000075 Construction of Exams Hall @ Babban Saura - Rido Ward						15,750,000.00	16,537,500.00
17001001/23020107/05000076 Construction of 2Nos. Classroom with an office and Store @ M						3,150,000.00	3,307,500.00
17001001/23020107/05000077 Construction of 2Nos. Classroom with an office and Store @ U						3,150,000.00	3,307,500.00
17001001/23020107/05000078 Construction & Furnishing of 2Nos Class room with an office		14,500,000.00	18,000,000.00	18,000,000.00	3,500,000.00+	8,400,000.00	8,820,000.00
Total	60,297,603.70	62,894,280.71	189,000,000.00	189,000,000.00	126,105,719.29+	198,450,000.00	208,372,500.00

SCHEDULE OF RECURRENT REVENUE

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	N	N	N	N	N	N	N
STATUTORY ALLOCATION							
25001001 - Department of Admin and Finance							
25001001/11010001 Statutory Allocation	2,415,865,063.98	2,339,452,778.55	2,496,641,151.00		2,339,452,778.55+		
25001001/11010002 Share of VAT	554,872,885.41	595,794,560.03	575,129,578.00		595,794,560.03+		
25001001/11010003 Excess Crude	17,414,741.35						
25001001/11010006 NNPC Refunds		3,482,948.27			3,482,948.27+		
25001001/11010011 10% IGR Contribution			87,269,015.00				
25001001/11010013 Exchange Rate Difference	26,219,051.21	3,909,713.46			3,909,713.46+		
25001001/11010018 Solid Minerals		3,030,245.80			3,030,245.80+		
25001001/11010019 Share of Forex Equalization	54,932,928.02	45,369,532.87			45,369,532.87+		
25001001/11000020 Excess Bank Charges		5,562,458.64			5,562,458.64+		
25001001/11000021 Share of Good and Value Consideration		19,156,215.49			19,156,215.49+		
Total	3,069,304,669.97	3,015,758,453.11	3,159,039,744.00		3,015,758,453.11+		
TAXES							
25001001 - Department of Admin and Finance							
25001001/12010005 Cattle Tax			2,500,000.00				
Total			2,500,000.00				
LICENSES							
25001001 - Department of Admin and Finance							
25001001/12020005 Radio/Television Station License			1,000,000.00				
25001001/12020012 Bicycle/License			1,500,000.00				
Total			2,500,000.00				
RATES							
25001001 - Department of Admin and Finance							
25001001/12030006 Shops and Kiosk Rates			5,000,000.00				
Total			5,000,000.00				
FEES							
25001001 - Department of Admin and Finance							
25001001/12040006 Naming of Street Registration Fees			2,500,000.00				
25001001/12040018 Marriage/Divorce Fees			5,000,000.00				
25001001/12040031 Customary Right of Occupancy Fees			1,000,000.00				
25001001/12040074 On and Off Liquor Fees			12,087,906.00				
25001001/12040098 Domestic Animal Fee			2,000,000.00				

Schedule of Recurrent Revenue – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
25001001/12040099 Slaughter Slab Fees			1,000,000.00				
25001001/12040101 Public Convenience Sewage and Refuse Disposal Fees			1,000,000.00				
25001001/12040102 Fee Structure for Masts			10,000,000.00				
25001001/12040104 Other Levies and Fees			7,000,000.00				
Total			41,587,906.00				
FINES							
25001001 - Department of Admin and Finance							
SALES							
25001001 - Department of Admin and Finance							
EARNINGS							
25001001 - Department of Admin and Finance							
25001001/12070012 Earning from Market			5,000,000.00				
25001001/12070013 Earning from Motor Park			2,000,000.00				
Total			7,000,000.00				
RENT ON GOVERNMENT PROPERTIES							
25001001 - Department of Admin and Finance							
RENT ON LAND AND OTHER PROPERTIES							
25001001 - Department of Admin and Finance							
25001001/12090006 Rent on Government Property			67,229,930.00				
Total			67,229,930.00				
REPAYMENTS							
25001001 - Department of Admin and Finance							
25001001/12100005 Refunds		300,000.00			300,000.00+		
Total		300,000.00			300,000.00+		
INVESTMENT INCOME							
25001001 - Department of Admin and Finance							
INTEREST EARNED							
25001001 - Department of Admin and Finance							

Schedule of Recurrent Revenue – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
MISCELLANEOUS							
25001001 - Department of Admin and Finance							
BELOW THE LINE RECEIPTS							
25001001 - Department of Admin and Finance							
25001001/12150001 With holding Taxes due to FIRS	6,392,917.59	7,451,774.96			7,451,774.96+		
25001001/12150002 VAT due to FIRS	11,762,410.75	14,057,514.99			14,057,514.99+		
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	9,002,843.83	7,246,138.47			7,246,138.47+		
25001001/12150006 Loans deduction for Salary Other Deduction for payroll		19,252,965.00			19,252,965.00+		
25001001/12150007 Monthly Net Total Salary Control Accounts	100,000.00						
25001001/12150008 10% Contract Retention Fee		3,946,283.94			3,946,283.94+		
25001001/12150009 SIGM Pension Deduction	50,000.00	53,877,625.70			53,877,625.70+		
25001001/12150010 WHT due to BIR		150,000.00			150,000.00+		
25001001/12150012 NULGE Local Government Deduction	2,104,015.47	8,732,168.67			8,732,168.67+		
25001001/12150013 MHWU Deduction	185,924.12						
25001001/12150017 Tax Audit Liabilities	12,895,279.29						
25001001/12150019 Staff Biometrics		4,500,000.00			4,500,000.00+		
25001001/12150020 Sharp - Sharp Loans		9,776,163.31			9,776,163.31+		
25001001/12150029 Mosque contribution		2,000,000.00			2,000,000.00+		
25001001/12150031 ALGON DUES		200,000.00			200,000.00+		
25001001/12150032 NUT Remittance	2,670,749.45						
25001001/12150033 NUT Endwell	7,054,000.00						
25001001/12150036 National Housing Fund		3,364,092.79			3,364,092.79+		
25001001/12150039 AOPSHON	126,000.00						
Total	52,344,140.50	134,554,727.83			134,554,727.83+		

SCHEDULE OF PERSONNEL AND OVERHEAD COST

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	N	N	N	N	N	N	N
25001001 - DEPT OF ADMIN & FINANCE							
25001001/21010101 Basic Salary	217,304,827.45	319,853,509.65	240,412,970.00	319,866,279.00	12,769.35+	252,433,619.00	265,055,300.00
Sub Total - Personnel Cost	217,304,827.45	319,853,509.65	240,412,970.00	319,866,279.00	12,769.35+	252,433,619.00	265,055,300.00
25001001/22020102 Local Travel and Transport - Others	42,076,756.20						
25001001/22020103 International Transport And Travels - Training	575,000.00						
25001001/22020106 Duty Tour Allowance - Civil Servant	20,756,998.29	16,969,900.00	17,000,000.00	17,000,000.00	30,100.00+	28,999,999.00	28,999,999.00
25001001/22020203 Internet Access Charges		500,000.00	1,000,000.00	1,000,000.00	500,000.00+	1,000,000.00	1,000,000.00
25001001/22020205 Water Rates		427,741.00	2,000,000.00	2,000,000.00	1,572,259.00+	2,000,000.00	2,000,000.00
25001001/22020301 Office Stationeries/Computer Consumables	2,600,000.00					10,000,000.00	10,000,000.00
25001001/22020305 Printing of Non Security Documents	12,575,000.00					10,000,000.00	10,000,000.00
25001001/22020306 Printing of Security Documents	2,560,000.00					5,000,000.00	5,000,000.00
25001001/22020314 Provision of Service Materials		18,897,510.58	20,000,000.00	20,000,000.00	1,102,489.42+	5,000,000.00	5,000,000.00
25001001/22020420 Sustenance of Fire Services Activities		950,000.00	1,000,000.00	1,000,000.00	50,000.00+	5,000,000.00	5,000,000.00
25001001/22020501 Training Staff Development and Welfare	7,951,696.93	6,992,950.00	7,000,000.00	7,000,000.00	7,050.00+	4,148,000.00	4,148,000.00
25001001/22020503 Contribution to Training Fund	17,254,987.00						
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant		917,000.00	1,000,000.00	1,000,000.00	83,000.00+	2,000,000.00	2,000,000.00
25001001/22020601 Security Services		42,881,053.26	43,760,000.00	43,760,000.00	878,946.74+		
25001001/22020602 Office Rent		5,230,000.00	6,000,000.00	6,000,000.00	770,000.00+		
25001001/22020604 Security Vote (Including Operations)	76,728,987.00	48,376,000.00	50,000,000.00	50,000,000.00	1,624,000.00+	3,000,000.00	3,000,000.00
25001001/22020605 Cleaning and Fumigation Services	3,920,000.00	5,998,219.54	6,000,000.00	6,000,000.00	1,780.46+	12,000,000.00	12,000,000.00
25001001/22020606 Physical Security	48,079,746.00	197,793,759.64	183,000,000.00	203,000,000.00	5,206,240.36+	1,000,000.00	1,000,000.00
25001001/22020611 5% Incentives For Revenue Officers	1,200,000.00	1,394,071.00	2,440,000.00	2,440,000.00	1,045,929.00+	5,000,000.00	5,000,000.00
25001001/22020706 Surveying Services	2,995,660.00						
25001001/22020711 Other Consulting Services	6,463,000.00					12,000,000.00	12,000,000.00
25001001/22020801 Motor Vehicle Fuel Cost	199,700.00						
25001001/22020901 Bank Charges (Other than Interest)	2,939,070.42	3,433,331.15	5,000,000.00	7,458,320.00	4,024,988.85+	2,000,000.00	2,000,000.00
25001001/22020902 Insurance for Local Government Property	19,000,000.00	11,519,279.38	3,000,000.00	11,540,000.00	20,720.62+	4,000,000.00	4,000,000.00
25001001/22021001 Refreshment & Meals	12,912,000.00	1,967,500.00	2,000,000.00	4,000,000.00	2,032,500.00+	8,000,000.00	8,000,000.00
25001001/22021002 Honorarium & Sitting Allowance	1,638,000.00	6,989,466.52	7,000,000.00	7,000,000.00	10,533.48+	8,000,000.00	8,000,000.00
25001001/22021003 Publicity & Advertisements		6,478,782.45	6,500,000.00	6,500,000.00	21,217.55+	5,000,000.00	5,000,000.00
25001001/22021007 Welfare Packages	44,866,880.00	14,907,500.00	15,000,000.00	15,000,000.00	92,500.00+	24,000,000.00	24,000,000.00
25001001/22021009 Sporting Activities		4,995,000.00	5,000,000.00	5,000,000.00	5,000.00+	20,000,000.00	20,000,000.00
25001001/22021011 Recruitment Exercise	1,120,000.00						
25001001/22021013 Promotion		700,000.00	1,000,000.00	1,000,000.00	300,000.00+	10,000,000.00	10,000,000.00
25001001/22021014 Annual Budget Expenses & Administration	6,374,889.46	9,994,065.55	10,000,000.00	10,700,000.00	705,934.45+	10,000,000.00	10,000,000.00
25001001/22021021 Cultural and Local Festivities		14,930,576.68	15,000,000.00	15,000,000.00	69,423.32+	19,070,686.00	19,070,686.00
25001001/22021027 Immunization Plus Days (IPDs)		32,172,992.34	20,000,000.00	33,162,500.00	989,507.66+	2,000,000.00	2,000,000.00
25001001/22021030 Miscellaneous Expenses		4,995,000.00	5,000,000.00	5,000,000.00	5,000.00+		
25001001/22021034 Benefit to Elected/Appointed Officials	1,220,000.00	135,500,000.00	50,000,000.00	137,566,010.00	2,066,010.00+	35,000,000.00	35,000,000.00
25001001/22021035 Local Government Election	5,190,000.00	19,928,937.09	20,000,000.00	20,000,000.00	71,062.91+	20,000,000.00	20,000,000.00
25001001/22021040 Monitoring And Evaluation	3,980,000.00						
25001001/22021041 Purchase of Emergency Relief Materials		3,500,000.00		5,450,000.00	1,950,000.00		
25001001/22021046 Local Economic Empowerment Development Strategy (LEEDS)		22,634,518.29	13,500,000.00	23,500,000.00	865,481.71+		

Schedule of Personnel and Overhead Cost – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
25001001/22021056 Trade Fair Exhibition and Show		3,960,000.00	5,000,000.00	5,000,000.00	1,040,000.00+		
25001001/22021067 Poverty Alleviation Programme		1,165,009.25	2,000,000.00	2,000,000.00	834,990.75+	50,000,000.00	50,000,000.00
25001001/22021068 Monitoring and Evaluation		3,600,000.00	4,200,000.00	4,200,000.00	600,000.00+	20,614,768.00	20,614,768.00
25001001/22021071 Renumeration of Traditional & Title Holders	5,577,733.82	13,097,400.00	13,100,000.00	13,100,000.00	2,600.00+		
25001001/22021077 Local Government Reform	5,000,000.00						
25001001/22021078 Statistical Data Collection General		4,600,000.00	5,000,000.00	5,000,000.00	400,000.00+		
25001001/22040109 Grant to Communities/NGO's		4,500,000.00	5,000,000.00	5,000,000.00	500,000.00+		
Sub Total Overhead Cost	355,756,105.12	672,897,563.72	552,500,000.00	702,376,830.00	29,479,266.28+	343,833,453.00	343,833,453.00
Total Recurrent Expenditure	573,060,932.57	992,751,073.37	792,912,970.00	1,022,243,109.00	29,492,035.63+	596,267,072.00	608,888,753.00
15001001 - DEPT OF AGRIC & FORESTRY							
15001001/22020102 Local Travel and Transport - Others	458,000.00						
15001001/22020106 Duty Tour Allowance-Civil Servant	1,490,000.00						
15001001/22020308 Field & Camping Materials Supplies	830,000.00						
15001001/22020316 Purchase of Vet Drugs	2,872,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
15001001/22020317 Purchase of Pesticides		1,999,000.00	2,000,000.00	2,000,000.00	1,000.00+		
15001001/22020406 Other Maintenance Services	1,915,000.00						
15001001/22020605 Cleaning & Fumigation Services	2,581,125.00	6,350,000.00	7,000,000.00	7,000,000.00	650,000.00+		
15001001/22021001 Refreshment & Meals	500,000.00						
15001001/22021056 Trade Fairs Exhibition Working and Agric Shows	5,554,000.00						
15001001/22021062 Promotion of Fruits and Economic Tree Farming	780,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	3,000,000.00	3,000,000.00
Sub Total Overhead Cost	16,980,125.00	8,349,000.00	12,000,000.00	12,000,000.00	3,651,000.00+	5,000,000.00	5,000,000.00
Total Recurrent Expenditure	16,980,125.00	8,349,000.00	12,000,000.00	12,000,000.00	3,651,000.00+	5,000,000.00	5,000,000.00
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE							
34001001/22020201 Electricity Charges	1,728,706.04	994,311.58	1,000,000.00	1,000,000.00	5,688.42+	1,000,000.00	1,000,000.00
34001001/22020205 Water Rates	800,000.00						
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	9,619,709.00	3,063,900.00	5,000,000.00	5,000,000.00	1,936,100.00+	5,000,000.00	5,000,000.00
34001001/22020404 Maintenance of Office Furniture	790,000.00	2,318,000.00	4,000,000.00	4,000,000.00	1,682,000.00+	2,000,000.00	2,000,000.00
34001001/22020403 Maintenance of Office Building Residential Qtrs	39,688,099.61	2,860,500.00	7,000,000.00	7,000,000.00	4,139,500.00+	20,000,000.00	20,000,000.00
34001001/22020405 Maintenance of Plants & Generators	1,494,800.00	993,750.00	1,000,000.00	1,000,000.00	6,250.00+	5,000,000.00	5,000,000.00
34001001/22020406 Other maintenance Services		5,490,500.00	5,500,000.00	5,500,000.00	9,500.00+	5,000,000.00	5,000,000.00
34001001/22020420 Sustenance of Fire Services Activities	11,955,000.00						
34001001/22020609 Bush Clearing Along Highway		33,191,890.53	35,000,000.00	35,000,000.00	1,808,109.47+		
34001001/22020706 Surveying Services			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
34001001/22020712 Fixed Assets Register Valuation & Tagnation	2,172,000.00						
34001001/22021007 Welfare Packages	1,650,000.00						
Sub Total Overhead Cost	69,898,314.65	48,912,852.11	60,500,000.00	60,500,000.00	11,587,147.89+	40,000,000.00	40,000,000.00
Total Recurrent Expenditure	69,898,314.65	48,912,852.11	60,500,000.00	60,500,000.00	11,587,147.89+	40,000,000.00	40,000,000.00
17001001 - DEPT OF EDUCATION & SOCIAL DEV.							
17001001/22020102 Local Travel and Transport - Others	327,012.70						
17001001/22020106 Duty Tour Allowance - Civil Servant	241,000.00						
17001001/22020205 Water Rates		6,039,478.26	7,000,000.00	7,000,000.00	960,521.74+	5,000,000.00	5,000,000.00

Schedule Of Personnel And Overhead Cost – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	N	N	N	N	N	N	N
17001001/22020304 Magazines & Periodicals	350,000.00						
17001001/22020310 Teaching aids/ Instruction Materials	8,994,000.00					5,000,000.00	5,000,000.00
17001001/22020504 Mass Literacy/Formal Adult Edu.	11,986,878.13	3,978,719.62	4,000,000.00	4,000,000.00	21,280.38+	8,000,000.00	8,000,000.00
17001001/22021001 Refreshment & Meals	3,580,000.00						
17001001/22021003 Publicity & Advertisements	7,971,000.00						
17001001/22021009 Sporting Activities	3,855,000.00						
17001001/22021018 Gender/Women Empowerment		11,841,913.04	12,000,000.00	12,000,000.00	158,086.96+	50,000,000.00	50,000,000.00
17001001/22021021 Local Cultural Festival	20,540,225.00						
17001001/22021025 NYSC Allowance	2,805,000.00					3,000,000.00	3,000,000.00
17001001/22021042 Bursary Award & Edu. Dev.	1,985,000.00	200,000.00	2,000,000.00	2,000,000.00	1,800,000.00+	3,000,000.00	3,000,000.00
17001001/22021046 LEEDW	8,500,000.00						
17001001/22021047 Overhead to Primary School	17,600,000.00	9,360,000.00	14,000,000.00	14,000,000.00	4,640,000.00+	1,000,000.00	1,000,000.00
Sub Total Overhead Cost	88,735,115.83	31,420,110.92	39,000,000.00	39,000,000.00	7,579,889.08+	75,000,000.00	75,000,000.00
Total Recurrent Expenditure	88,735,115.83	31,420,110.92	39,000,000.00	39,000,000.00	7,579,889.08+	75,000,000.00	75,000,000.00
21001001 - DEPARTMENT OF PRIMARY HEALTH CARE							
21001001/21010101 Basic Salary	245,521,930.28	253,336,215.71	256,021,476.00	256,021,476.00	2,685,260.29+	300,322,549.00	315,338,677.00
Sub Total - Personnel Cost	245,521,930.28	253,336,215.71	256,021,476.00	256,021,476.00	2,685,260.29+	300,322,549.00	315,338,677.00
21001001/22020102 Local Travel and Transport - Others	20,000.00						
21001001/22020106 Duty Tour Allowance - Civil Servant	300,000.00						
21001001/22020307 Drugs & Medical Supplies	11,317,625.00					5,000,000.00	5,000,000.00
21001001/22020801 Motor Vehicle Fuel Cost	2,408,500.00						
21001001/22021002 Honorarium & Sitting Allowance	765,000.00	12,280,000.00	14,000,000.00	14,000,000.00	1,720,000.00+	7,000,000.00	7,000,000.00
21001001/22021004 Medical Expenses		9,325,000.00	10,000,000.00	10,000,000.00	675,000.00+	3,600,000.00	3,600,000.00
21001001/22021027 IPDS	23,281,197.84						
21001001/22021031 Allowance/Rehabilitation of Person with Disability		2,500,000.00	3,000,000.00	3,000,000.00	500,000.00+	135,385,232.00	135,385,232.00
21001001/22021041 Emergency Relief Materials/ Preparedness & Response to Epid		8,240,000.00	9,000,000.00	9,000,000.00	760,000.00+	12,000,000.00	12,000,000.00
21001001/22021052 System & Services of PHC	12,825,000.00	11,089,000.00	11,614,768.00	11,614,768.00	525,768.00+	6,000,000.00	6,000,000.00
21001001/22021054 Comm. Direct Inter		7,275,000.00	9,000,000.00	9,000,000.00	1,725,000.00+	2,000,000.00	2,000,000.00
21001001/22021074 Overhead Cost payment to Hospitals		10,530,000.00	10,614,768.00	10,614,768.00	84,768.00+		
21001001/22021080 Infant and Young Child Feeding (IYCF)	3,000,000.00	4,990,000.00	5,000,000.00	5,000,000.00	10,000.00+	6,000,000.00	6,000,000.00
21001001/22021081 Community Management of Acute Malnutrition	5,500,000.00						
Sub Total Overhead Cost	59,417,322.84	66,229,000.00	72,229,536.00	72,229,536.00	6,000,536.00+	176,985,232.00	176,985,232.00
Total Recurrent Expenditure	304,939,253.12	319,565,215.71	328,251,012.00	328,251,012.00	8,685,796.29+	477,307,781.00	492,323,909.00
MANDATORY DEDUCTIONS							
17001001/21010101 Contribution for Primary Education - Basic Salary	1,070,543,245.58	1,001,715,407.17	1,013,001,291.00	1,013,001,291.00	11,285,883.83+	1,074,151,356.00	1,127,858,924.00
Total	1,070,543,245.58	1,001,715,407.17	1,013,001,291.00	1,013,001,291.00	11,285,883.83+	1,074,151,356.00	1,127,858,924.00
SOCIAL BENEFITS							
DEPARTMENT OF ADMIN AND FINANCE							
25001001/22010102 Contribution to Local Government Pension Fund	370,004,063.37	111,206,621.13	12,000,000.00	120,277,994.00	9,071,372.87+	3,906,633,736.00	
25001001/22010105 Govt 10% Contribution to Pension Scheme		2,954,756.00	32,385,232.00	32,385,232.00	29,430,476.00+	6,000,000.00	6,000,000.00
Total	370,004,063.37	114,161,377.13	44,385,232.00	152,663,226.00	38,501,848.87+	3,912,633,736.00	6,000,000.00

SCHEDULE OF CAPITAL RECEIPTS

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
DOMESTIC GRANTS							
FOREIGN GRANTS							
TRANSFER FROM RECURRENT BUDGET SURPLUS							
25001001/14010101 Transfer from CRF to CDF	340,073,252.46	734,641,800.60	989,807,075.00	989,807,075.00	255,165,274.40-		
Total	340,073,252.46	734,641,800.60	989,807,075.00	989,807,075.00	255,165,274.40-		
DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS							
Grand total	340,073,252.46	734,641,800.60	989,807,075.00	989,807,075.00	255,165,274.40-		

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME

	Actual 2018 N	Actual 2019 N	Budget 2019 N	Revised 2019 N	Variance 2019 N	Proposed Budget 2020 N	Proposed Budget 2021 N
25001001 - DEPT OF ADMIN AND FINANCE							
25001001/23010113/11000002 Purchase of Computers			4,000,000.00	4,000,000.00	4,000,000.00+	4,200,000.00	4,410,000.00
25001001/23050101/13000003 Provision of Consultancy Services		9,950,000.00	10,000,000.00	10,000,000.00	50,000.00+	10,500,000.00	11,025,000.00
25001001/23010105/13000004 Renovation of Offices at L.G. Secretariate at Kujama		2,150,000.00	7,000,000.00	7,000,000.00	4,850,000.00+	7,350,000.00	7,717,500.00
25001001/23010105/13000005 Purchase of Project Monitory Vehicle (Hilux)	4,900,000.00		27,500,000.00	27,500,000.00	27,500,000.00+	9,450,000.00	9,922,500.00
25001001/23010108/13000007 Purchase of Staff Bus						9,450,000.00	9,922,500.00
25001001/23050101/13000008 Settlement of Capital Liability		27,958,320.87	28,000,000.00	28,000,000.00	41,679.13+	31,500,000.00	33,075,000.00
25001001/23010112/13000009 Construction & Furnishing of LG Legislative Chamber and offi			30,000,000.00	30,000,000.00	30,000,000.00+	42,000,000.00	44,100,000.00
25001001/23010128/13000010 Provision of Facilities for Security Agencies		22,500,000.00	25,000,000.00	25,000,000.00	2,500,000.00+		
25001001/23010112/13000011 Purchase/Provision of office Furniture to Chairman Vice C		20,901,530.00	21,000,000.00	21,000,000.00	98,470.00+	22,050,000.00	23,152,500.00
25001001/23010112/13000012 Purchase/Provision of office Furniture to DDAF's office			1,500,000.00	1,500,000.00	1,500,000.00+	1,575,000.00	1,653,750.00
25001001/23010112/13000013 Purchase/Provision of office Furniture to Deputy Director			1,500,000.00	1,500,000.00	1,500,000.00+	1,575,000.00	1,653,750.00
25001001/23010112/13000014 Purchase/Provision of office Furniture to Deputy Director			1,500,000.00	1,500,000.00	1,500,000.00+	1,575,000.00	1,653,750.00
25001001/23010112/13000015 Purchase/Provision of office Furniture to Deputy Director			1,500,000.00	1,500,000.00	1,500,000.00+	1,575,000.00	1,653,750.00
25001001/23010112/13000016 Purchase/Provision of office Furniture to Director Education			1,500,000.00	1,500,000.00	1,500,000.00+	1,575,000.00	1,653,750.00
25001001/23010112/13000017 Purchase/Provision of office Furniture to Director Health			1,500,000.00	1,500,000.00	1,500,000.00+	1,575,000.00	1,653,750.00
25001001/23010112/13000018 Purchase/Provision of office Furniture to Director Works			1,500,000.00	1,500,000.00	1,500,000.00+	1,575,000.00	1,653,750.00
25001001/23010112/13000019 Purchase/Provision of office Furniture to Education Secret			1,500,000.00	1,500,000.00	1,500,000.00+	1,575,000.00	1,653,750.00
25001001/23010105/13000020 Purchase of 406 Pugeot (Speaker)		2,850,000.00	3,000,000.00	3,000,000.00	150,000.00+	3,150,000.00	3,307,500.00
25001001/23020118/13000021 Construction/Provision Of Infrastructure Across the LG		20,000,000.00	33,500,000.00	33,500,000.00	13,500,000.00+		
25001001/23010112/13000026 Purchase/Provision of office Furniture to DAF's office			2,500,000.00	2,500,000.00	2,500,000.00+	2,625,000.00	2,756,250.00
25001001/23010112/13000027 Purchase/Provision of office furniture to Planning/Budge						1,050,000.00	1,102,500.00
25001001/23010112/13000030 Purchase of official Vehicle to Deputy Director Budget & Planning						2,625,000.00	2,756,250.00
25001001/23010105/13000031 Purchase of official Vehicle to Director Agric. And Natural Res.						2,625,000.00	2,756,250.00
25001001/23010105/13000031 Purchase of official Vehicle to Director Education & Social						2,625,000.00	2,756,250.00
25001001/23010105/13000033 Purchase of official Vehicle to Director Works and Infrastra						2,625,000.00	2,756,250.00
25001001/23010107/13000034 Purchase of Fire Fighting Truck			5,000,000.00	5,000,000.00	5,000,000.00+	3,150,000.00	3,307,500.00
25001001/23010105/13000035 Purchase of 18 Passenger Seater Bus (Legislature)						9,450,000.00	9,922,500.00
Total	4,900,000.00	106,309,850.87	208,500,000.00	208,500,000.00	102,190,149.13	179,025,000.00	187,976,250.00
15001001 - DEPT OF AGRICULTURE AND FORESTRY							
15001001/23030112/01000004 Rehabilitation/Repairs of Slaughter Slab @ Gwagwada Ward			500,000.00	500,000.00	500,000.00+	1,575,000.00	1,653,750.00
15001001/23030112/01000008 Rehabilitation/Repairs of Slaughter Slab @ Buruku - Kunai			500,000.00	500,000.00	500,000.00+	1,575,000.00	1,653,750.00
15001001/23050101/01000015 Food Security			5,000,000.00	5,000,000.00	5,000,000.00+		
15001001/23010107/01000017 Purchase of 3Nos Tractors			10,000,000.00	10,000,000.00	10,000,000.00+	10,500,000.00	11,025,000.00
15001001/23030112/01000021 Rehabilitation/Repairs of Slaughter Slab @ Kujama Ward		7,000,000.00	8,000,000.00	8,000,000.00	1,000,000.00+	1,575,000.00	1,653,750.00
15001001/23030112/01000022 Rehabilitation/Repairs of Slaughter Slab @ Kuriga Ward			500,000.00	500,000.00	500,000.00+	1,575,000.00	1,653,750.00
15001001/23030112/01000023 Rehabilitation/Repairs of Slaughter Slab @ Maraban Rido			500,000.00	500,000.00	500,000.00+	1,575,000.00	1,653,750.00
15001001/23030112/01000024 Rehabilitation/Repairs of Slaughter Slab @ Narayi Ward			500,000.00	500,000.00	500,000.00+	1,575,000.00	1,653,750.00
15001001/23030112/01000025 Rehabilitation/Repairs of Slaughter Slab @ Sabon Gayyan			500,000.00	500,000.00	500,000.00+	1,575,000.00	1,653,750.00
15001001/23030112/01000026 Rehabilitation/Repairs of Slaughter Slab @ Sabon Tasha War			500,000.00	500,000.00	500,000.00+	1,575,000.00	1,653,750.00
15001001/23030112/01000027 Rehabilitation/Repairs of Slaughter Slab @ Udawa - Kunai			500,000.00	500,000.00	500,000.00+	1,575,000.00	1,653,750.00
Total		7,000,000.00	27,000,000.00	27,000,000.00	20,000,000.00+	24,675,000.00	25,908,750.00
34001001 - DEPT OF WORKS AND INFRASTRUCTURE							
34001001/23010122/04000001 Purchase of Disable Materials			5,000,000.00	5,000,000.00	5,000,000.00+		
34001001/23020126/06000012 Fencing /Repairs of Cementry @ Narayi - Narayi Ward	2,276,125.00						
34001001/23030126/06000014 Fencing /Repairs of Cementry @ Romi - Ung. Yelwa Ward			5,000,000.00	5,000,000.00	5,000,000.00+	10,500,000.00	11,025,000.00
34001001/23030126/06000015 Fencing /Repairs of Cementry @ Sabon Tasha Ward						10,500,000.00	11,025,000.00
34001001/23010101/06000016 Acquisition of Land		4,000,000.00	4,000,000.00	4,000,000.00		5,250,000.00	5,512,500.00

Schedule of Capital Expenditure by Organisation by Programme – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	N	N	N	N	N	N	N
34001001/23010101/06000017 Purchase/Acquisition of Land for Cemeteries @ Keke 'A' & K			5,000,000.00	5,000,000.00	5,000,000.00+	5,250,000.00	5,512,500.00
34001001/23020118/09000002 Construction of Drainages across the LG 1No from each ward	320,025.00	9,000,000.00	10,000,000.00	10,000,000.00	1,000,000.00+	15,750,000.00	16,537,500.00
34001001/23020118/09000012 Construction of Culvert at Narayi NARASYI Ward				1,249,233.00	1,249,233.00+		
34001001/23020118/09000015 Construction of Culvert at S/Gari Nassarawa		9,200,000.00		16,800,663.00	7,600,663.00+		
34001001/23020118/09000035 Construction/Provision of Drainage Across 12 Wards				4,195,800.00	4,195,800.00+		
34001001/23020105/10000001 Construction of Borehole at Kankomi	11,169,225.00						
34001001/23020105/10000016 Construction of 5Nos. Boreholes at Gwagwada Ward			5,000,000.00	5,000,000.00	5,000,000.00+		
34001001/23020105/10000019 Construction of Boreholes across the LG 2Nos per Ward	20,740,696.00	7,431,351.00	12,000,000.00	12,000,000.00	4,568,649.00+	12,600,000.00	13,230,000.00
34001001/23020105/10000028 Construction of 5Nos. Boreholes at Kunai Ward		4,976,720.00	5,000,000.00	5,000,000.00	23,280.00+		
34001001/23020105/10000039 Construction of 12Nos Boreholes @ Coner Ashara Hausawa Road		4,999,876.60	5,000,000.00	5,000,000.00	123.40+		
34001001/23020114/10000040 Repairs/Rehabilitation of Boreholes across the LG		1,950,000.00	2,000,000.00	2,000,000.00	50,000.00+	15,750,000.00	16,537,500.00
34001001/23030124/12000005 Rehabilitation/Repairs of Sabon Tasha Motor Park - S/Tasha	779,336.00					10,500,000.00	11,025,000.00
34001001/23010112/13000002 Purchase/Provision of Office Furniture to Director Admin.	858,600.00						
34001001/23010112/13000003 Purchase/Provision of Office Furniture to Director Agric.			5,000,000.00	5,000,000.00	5,000,000.00+	5,250,000.00	5,512,500.00
34001001/23020101/13000011 Construction of Budget Department Offices @ Local Govt. Secr	9,850,000.00						
34001001/23020101/13000013 Construction of ESD Department Offices @ Local Govt. Secreta	5,126,435.10						
34001001/23020101/13000019 Construction of Revenue Offices @ Udawa Market (Kunai Ward)	475,925.22						
34001001/23030121/13000021 Rehabilitation /Repairs of Finance Department Block @ the LG	6,474,394.29	5,841,686.81	13,000,000.00	13,000,000.00	7,158,313.19+	13,650,000.00	14,332,500.00
34001001/23030121/13000022 Rehabilitation /Repairs of Works Department offices @ the L		6,894,775.80	13,000,000.00	13,000,000.00	6,105,224.20+	13,650,000.00	14,332,500.00
34001001/23030121/13000023 Rehabilitation /Repairs of Works Department offices @ the L			9,000,000.00	9,000,000.00	9,000,000.00+	9,450,000.00	9,922,500.00
34001001/23020103/14000001 Purchase & Installation of Transformer @ Bagado - Rido Ward	8,900,000.00						
34001001/23020103/14000002 Purchase & Installation of Transformer @ Kuriga -Kuriga Ward	11,000,000.00	6,029,455.00		6,129,455.00	100,000.00+		
34001001/23020103/14000004 Purchase & Installation of Transformer @ Ung. Laka - Kakau	7,925,222.10			8,745,713.00	8,745,713.00+		
34001001/23020103/14000005 Purchase & Installation of Transformer @ Ung. Madami - Rido	9,139,054.20						
34001001/23010119/14000006 Purchase & Installation of 2Nos of 300Kva Transformers		54,991,463.12	55,000,000.00	55,000,000.00	8,536.88+	92,400,000.00	97,020,000.00
34001001/23020103/14000007 Extension of Electricity from Karji to Ung. Waziri Rido Ward	7,747,863.68						
34001001/23020103/14000009 Installation of Transformer at Ung/Mission Kujama		5,492,800.00	5,500,000.00	5,500,000.00	7,200.00+	16,275,000.00	17,088,750.00
34001001/23020103/14000010 Construction of complete Sub-Station of 500KVA Transformer				8,201,663.00	8,201,663.00+		
34001001/23020103/14000011 Construction of complete Sub-Station of 500KVA Transformer a				8,201,663.00	8,201,663.00+		
34001001/23020103/14000012 Construction of complete Sub-Station of 500KVA Transformer a				8,201,663.00	8,201,663.00+		
34001001/23020103/14000013 Construction of complete Sub-Station of 500KVA Transformer a				8,201,663.00	8,201,663.00+		
34001001/23020103/14000014 Construction of complete Sub-Station of 500KVA Transformer a				7,301,000.00	7,301,000.00+		
34001001/23030102/14000015 Rehabilitation/Repairs of Electricity @ Ung. Garma Maraban	31,777,996.48						
34001001/23030102/14000016 Rehabilitation/ Repairs of Electricity @ Ung. Mission Kujama	12,363,000.00						
34001001/23030102/14000017 Rehabilitation/Repairs of Electricity @ Kujama General Hos	5,000,000.00						
34001001/23020103/14000018 Construction of complete Sub-Station of 500KVA Transformer a				8,201,663.00	8,201,663.00+		
34001001/23020103/14000019 Repairs and Rehabilitation of 500KVA/330/0.415V Transformer				940,000.00	940,000.00+		
34001001/23020103/14000020 Repairs and Rehabilitation of 500KVA/330/0.415V Transformer				970,000.00	970,000.00+		
34001001/23020103/14000021 Construction/Provision of Infrastructure (Refunds to State G		100,000,000.00		107,827,934.00	7,827,934.00+		
34001001/23020103/14000038 Provision and Replacement of Electrical Materials /Equipment	34,321,730.44						
34001001/23020103/14000040 Construction/Provision of Solar Power Street Light @ Prima		6,969,589.95	7,000,000.00	7,000,000.00	30,410.05+		
34001001/23020103/14000041 Provision for Solar Home System		11,500,000.00	12,750,000.00	12,750,000.00	1,250,000.00+		
34001001/23020103/14000042 Purchase and Installation of Solar Inverter @ LG Secretariat		8,922,061.58	9,000,000.00	9,000,000.00	77,938.42+		
34001001/23020125/14000043 Installation of Solar Street Light at Local Government Secre		18,053,586.95	19,000,000.00	19,000,000.00	946,413.05+		
34001001/23020103/14000044 Provision and Replacement of Electrical Materials/Equipmen		20,712,800.00	21,000,000.00	21,000,000.00	287,200.00+	31,500,000.00	33,075,000.00
34001001/23010119/14000045 Purchase of Lighting Equipment		495,000.00	500,000.00	500,000.00	5,000.00+	525,000.00	551,250.00
34001001/23020103/14000046 Extension of Electricity from Mahuta to Rimi Village - Rido						5,250,000.00	5,512,500.00
34001001/23020114/17000001 Construction of Babban Saura Road (Kaduna Millenium City)	9,252,902.80					10,500,000.00	11,025,000.00

Schedule of Capital Expenditure by Organisation by Programme– Cont'd

	Actual 2018 N	Actual 2019 N	Budget 2019 N	Revised 2019 N	Variance 2019 N	Proposed Budget 2020 N	Proposed Budget 2021 N
34001001/23020114/17000002 Construction of Bashishi Road (Bashishi junction to Bashish	12,420,225.00					15,750,000.00	16,537,500.00
34001001/23020114/17000003 Construction of Kadi Road (Nariya to Kadi) - Nassarawa Ward	11,730,400.15	6,700,000.00	15,000,000.00	15,000,000.00	8,300,000.00+	15,750,000.00	16,537,500.00
34001001/23020114/17000004 Construction of Kankomi Road (Kakau Daji to Kankomi		4,400,691.76	10,000,000.00	10,000,000.00	5,599,308.24+	10,500,000.00	11,025,000.00
34001001/23020114/17000005 Construction of Kugo Road (Gwagwada to Kugo) - Gwagwada Ward	2,841,048.00		10,000,000.00	10,000,000.00	10,000,000.00+	10,500,000.00	11,025,000.00
34001001/23020114/17000006 Construction of Kujama Road (Kujama Junction to Kujama town	5,200,000.00	4,705,000.00	15,000,000.00	15,000,000.00	10,295,000.00+	15,750,000.00	16,537,500.00
34001001/23020114/17000007 Construction of Road & Culvert in Nassarawa - Nassarawa Ward						15,750,000.00	16,537,500.00
34001001/23020114/17000008 Construction of Road from Labour House through Trikania Rail						15,750,000.00	16,537,500.00
34001001/23020118/17000010 Construction of Zankoro Road (Zankoro Junction to Zankoro	12,695,708.00		10,000,000.00	10,000,000.00	10,000,000.00+	10,500,000.00	11,025,000.00
34001001/23020118/17000011 Grading of some Roads @ Yelwa and Romi - Ung. Yelwa Ward	9,893,877.80	13,950,000.00	15,000,000.00	20,437,643.00	6,487,643.00+	15,750,000.00	16,537,500.00
34001001/23020114/17000012 Construction of 24Nos Culverts across the 12 Wards of the LG	11,259,868.50	9,993,919.89	10,000,000.00	10,000,000.00	6,080.11+	10,500,000.00	11,025,000.00
34001001/23020114/17000019 Construction/Provision of Bridges @ Chikun - Chikun Ward	11,614,873.00	9,976,203.22	10,000,000.00	10,000,000.00	23,796.78+	21,000,000.00	22,050,000.00
34001001/23020114/17000023 Construction of Bridge at Bayan Dutse linking wit Narayi						15,750,000.00	16,537,500.00
34001001/23020114/17000035 Grading & Surface Dressing of Road from Narayi Bus Stop						21,000,000.00	22,050,000.00
34001001/23020114/17000042 Grading & Surface Dressing of Road from Ung/Boro to Yakowa W				4,414,315.00	4,414,315.00+		
34001001/23020114/17000045 Grading & Surface Dressing at Ung. Boro Sabo Tasha Ward.		1,124,309.70	4,000,000.00	4,000,000.00	2,875,690.30+		
34001001/23020114/17000052 Construction of Bridge @ Narayi to Tudun Muntisira - Narayi W		4,716,003.00	5,000,000.00	5,000,000.00	283,997.00+		
34001001/23020114/17000053 Construction of Culverts and Drainages @ Malam Dahiru DDK to			5,000,000.00	5,000,000.00	5,000,000.00+		
34001001/23020114/17000054 Construction of Road from Jema'a Road through Toll gate Ung.			5,000,000.00	5,000,000.00	5,000,000.00+		
34001001/23020114/17000055 Construction of Ung. Boro Road (Yakowa Road to Ung. Boro) -		3,972,883.50	10,250,000.00	10,250,000.00	6,277,116.50+	43,050,000.00	45,202,500.00
34001001/23020101/13000056 Construction of Double Lane Pedestrial Overhead Bridge @ Nas			77,000,000.00	77,000,000.00	77,000,000.00+		
34001001/23020114/17000057 Construction of Double Lane Pedestrial Overhead Bridge @ Sab			77,000,000.00	77,000,000.00	77,000,000.00+		
34001001/23020114/17000058 Construction/Provision of Bridges @ Kidunu - Rido Ward		5,124,690.20	10,000,000.00	10,000,000.00	4,875,309.80+		
34001001/23020114/17000060 Construction of Bridge @ Marafa Road - S/Gari Nassarawa Ward			5,000,000.00	5,000,000.00	5,000,000.00+		
34001001/23020114/13000062 Grading of Yelwa Roads - Ung. Yelwa Ward (on-going)			8,000,000.00	8,000,000.00	8,000,000.00+	8,400,000.00	8,820,000.00
34001001/23020101/17000063 Grading of Road from Gora to Danbushiya through Dokan Mai-ja						15,750,000.00	16,537,500.00
Total	273,154,531.76	352,124,868.08	529,000,000.00	734,020,071.00	381,895,202.92+	546,000,000.00	573,300,000.00
17001001 - DEPT OF EDUCATION AND SOCIAL DEV.							
17001001/23050101/04000001 SHAWN II Programme			8,000,000.00	8,000,000.00	8,000,000.00+	8,400,000.00	8,820,000.00
17001001/23010124/05000001 Purchase of Leaning Aids Equipments to Distributed across LG	15,293,428.21						
17001001/23020107/05000002 Construction of Skill Acquisition Block @ the Local Govt.	5,555,000.00						
17001001/23010124/05000003 Provision/Purchase of Community Development Materials		2,250,000.00	5,000,000.00	5,000,000.00	2,750,000.00+	10,500,000.00	11,025,000.00
17001001/23020118/05000004 Construction of Qur'anic Recitation Centre @ Gwarso Buruku			10,000,000.00	10,000,000.00	10,000,000.00+	10,500,000.00	11,025,000.00
17001001/23020107/05000019 Construction of BATC School @ Gwagwada - Gwagwda Ward (On-go			8,000,000.00	8,000,000.00	8,000,000.00+	8,400,000.00	8,820,000.00
17001001/23020107/05000024 Fencing of LEA Primary School Narayi Ward			10,000,000.00	10,000,000.00	10,000,000.00+		
17001001/23020107/05000026 Fencing of LEA Primary School Kudansa Rido Ward	15,324,470.07						
17001001/23020107/05000027 Fencing of LEA Primary School Sabon Gari Trikania - S/Gari		1,361,682.00	18,000,000.00	18,000,000.00	16,638,318.00+	8,400,000.00	8,820,000.00
17001001/23020107/05000034 Constructn of 2 classrms at Ang gado Gwagwada LEA Buruku		1,173,714.00	3,000,000.00	3,000,000.00	1,826,286.00+	3,150,000.00	3,307,500.00
17001001/23020107/05000041 Const. of 2Nos. of Classroom With office at L.E.A Karji Rido		2,086,628.00	19,000,000.00	19,000,000.00	16,913,372.00+	9,450,000.00	9,922,500.00
17001001/23020107/05000042 Const. of 1 Block of 2 Classroom at Karuga Rido Ward						3,150,000.00	3,307,500.00
17001001/23030106/05000044 Renovation/Repairs of Public Schools across the 12 wards	24,124,705.42						
17001001/23030106/05000058 Renovation of Primary School at Katarma Chikun Ward			4,000,000.00	4,000,000.00	4,000,000.00+		
17001001/23030106/05000063 Construction & Furnishing of ESD Department offices @ Local			10,000,000.00	10,000,000.00	10,000,000.00+	15,750,000.00	16,537,500.00
17001001/23030106/05000064 Construction/Provision of 1 Block of 2 Nos Class room with			9,000,000.00	9,000,000.00	9,000,000.00+	3,150,000.00	3,307,500.00
17001001/23030106/05000065 Construction/Provision of 1 Block of 2 Nos Class room with			9,000,000.00	9,000,000.00	9,000,000.00+		
17001001/23030106/05000066 Construction of Skill Acquisition Block @ the Local Govt. Se		5,539,000.00	7,000,000.00	7,000,000.00	1,461,000.00+	7,350,000.00	7,717,500.00
17001001/23030106/05000067 Provision for Vocational and Skills Development		4,990,000.71	5,000,000.00	5,000,000.00	9,999.29+	5,250,000.00	5,512,500.00
17001001/23030106/05000068 Purchase/Provision of Furniture to Public Schools across t		9,500,000.00	10,000,000.00	10,000,000.00	500,000.00+	10,500,000.00	11,025,000.00

Schedule of Capital Expenditure by Organisation by Programme – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	N	N	N	N	N	N	N
17001001/23010124/05000069 Purchase of Teaching/Learning Aid Equipment		7,500,000.00	20,000,000.00	20,000,000.00	12,500,000.00+	21,000,000.00	22,050,000.00
17001001/23030106/05000070 Rehabilitation /Repairs of Primary Education Secretariat						9,450,000.00	9,922,500.00
17001001/23000000/00000000 Renovation/Repairs of Public Schools @ Gayan I Gayan II		3,993,256.00	4,000,000.00	4,000,000.00	6,744.00+		
17001001/23030106/05000072 Renovation/Repairs of Public Schools across the 12 wards o		10,000,000.00	15,000,000.00	15,000,000.00	5,000,000.00+	42,000,000.00	44,100,000.00
17001001/23030106/05000073 Renovation/Repairs of Public School @ Bugai - Kujama Ward			5,000,000.00	5,000,000.00	5,000,000.00+		
17001001/23020107/05000075 Construction of Exams Hall @ Babban Saura - Rido Ward						15,750,000.00	16,537,500.00
17001001/23020107/05000076 Construction of 2Nos. Classroom with an office and Store @ M						3,150,000.00	3,307,500.00
17001001/23020107/05000077 Construction of 2Nos. Classroom with an office and Store @ U						3,150,000.00	3,307,500.00
17001001/23020107/05000078 Construction & Furnishing of 2Nos Class room with an office		14,500,000.00	18,000,000.00	18,000,000.00	3,500,000.00+	8,400,000.00	8,820,000.00
17001001/23050102/11000002 Internet Connectivity and Website Design		2,551,840.00	4,000,000.00	4,000,000.00	1,448,160.00+		
17001001/23010112/11000003 Provision of Intercom at the Secretariat			6,000,000.00	6,000,000.00	6,000,000.00+	6,300,000.00	6,615,000.00
Total	60,297,603.70	65,446,120.71	207,000,000.00	207,000,000.00	141,553,879.29+	213,150,000.00	223,807,500.00
21001001 - DEPT OF PRIMARY HEALTH CARE							
21001001/23030105/04000002 Rehabilitation/Repairs of Health Clinic Kadi - Nassarawa	1,721,117.00	2,748,616.13	6,000,000.00	6,000,000.00	3,251,383.87+		
21001001/23030105/04000007 Rehabilitation/Repairs of Health Clinic across the LG		9,200,000.00	10,000,000.00	10,000,000.00	800,000.00+		
21001001/23020106/04000025 Contribution to Primary Health Care Services		9,000,000.00	10,000,000.00	10,000,000.00	1,000,000.00+	5,250,000.00	5,512,500.00+
21001001/23010122/04000035 Purchase of Medical/Clinical Equipment		33,429,557.03	35,000,000.00	35,000,000.00	1,570,442.97+	42,000,000.00	44,100,000.00+
21001001/23040104/04000038 Refuse Evacuation and Waste Management		147,385,784.78	147,500,000.00	147,500,000.00	114,215.22+		
21001001/23030501/04000039 Up-grading of Health Care Centre @ Maraban Rido - Rido Ward		1,997,003.00	2,000,000.00	2,000,000.00	2,997.00+		
21001001/23020118/04000040 Fencing of Health Centres (PHC)			10,000,000.00	10,000,000.00	10,000,000.00+		
Total	1,721,117.00	203,760,960.94	220,500,000.00	220,500,000.00	16,739,039.06+	47,250,000.00	49,612,500.00+

PART 2
EXTRACT OF THE
REPORT OF THE AUDITOR GENERAL FOR LOCAL
GOVERNMENT
ON THE ACCOUNTS OF CHIKUN LOCAL GOVERNMENT
SUBMITTED TO:
KADUNA STATE HOUSE OF ASSEMBLY

**2019 ANNUAL ACCOUNTS
CHIKUN LOCAL GOVERNMENT
PROFILE OF ELECTED OFFICIALS**

Hadiza Ladi Yahuza	IMC Chairman
Hon. Samaila Jaafaru Leeman	Vice Chairman
Hon. Ibrahim Idris	Elected Councilor Kuriga Ward (Speaker)
Hon. Hon. Sunday Barde	Elected Councilor Gwagwada Ward (Majority Leader)
Hon. Ganaka James Kogi	Elected Councilor Sabon Tasha Ward
Hon. Rahila John Bivan	Elected Councilor Narayi Ward (Minority Leader)
Hon. Rahab Yahaya Christopher	Elected Councilor Yelwa Ward
Hon. Peter David Kajang	Elected Councilor Rido Ward
Hon. David Habu	Elected Councilor Sobon Gari Nassarawa Ward
Hon. Hon. Mohammed Yusuf Salisu	Elected Councilor Kunai Ward
Hon. Philip Makama Shehu	Council Secretary

SUPERVISORY COUNCILLORS

Hon Abdulkadir Dauda	Supervisory Councilor for Works & Infrastructure
Hon. Sunday David	Supervisory Councilor for Agric And Forestry
Hon. David Shedrach	Supervisory Councilor for Primary Health Care

TOP MANAGEMENT STAFF

Hajia Amina M. Mecho	Director Admin & Finance
Alh. Bashir Lawal	Local Government Treasurer
Hajia Hauwa Mustapha	Director Agric and Forestry
Alh. Ibrahim Balarabe	Director Works & Infrastructure
Mrs. Deborah Mugu	Director Education and Social Development

RECORD KEEPING:

The financial statements were prepared in line with international public sector accounting standards (IPSAS) cash basis. The accounts complied with the provisions of the financial memoranda, public finance (control and management) Act 1958 as amended, Local Government Administration, law 2018 of Kaduna State and other relevant legislations.

CASH FLOW STATEMENT**RECEIPTS:**

During the year, total receipts amounted to three billion, one hundred and fifty million, six hundred and thirteen thousand, one hundred and eighty naira, ninety -four kobo (N3,150,613.180.94) only. This is made up of the following:

Statutory Allocation	-	N2,419,913,893.08
Value Added Tax	-	N595,794,560.03
Independent Revenue	-	N300,000.00
Below the Line Receipts	-	N134,554,727.83
Total	=	N3,150,613,180.94

From the above presentation, statutory allocation and value added tax (VAT) both from the federation account constitute 95.72% of the total receipts. Independent revenue on the other hand, constituted 0.01% of the total revenue. In other words, there is over dependence on the federation account. This is more worrisome that out of a budget of N167,137,507.00 only N300,000.00 was realized which is only 0.18% of the projected revenue. To worsen matters, the consultant that has been engaged to collect revenue for the Local Government is not helping matters. The revenue consultant is not familiar with the revenue sources and inadequate POS machines constitute a barrier to effective revenue generation. Government should look into the possibility of employing Local Government staff for revenue collection.

PAYMENTS:

Total payments during the year amounted to three billion, three hundred and eighty-seven million, three hundred and thirty-one thousand, five hundred and sixty- four naira, eighty four kobo (N3,387,331,564.84) only. This is made up of:

Recurrent Expenditure	-	N2,652,689,764.24
Capital Expenditure	-	N734,641,800.60
Total	=	N3,387,331,564.84

From the above presentation, recurrent expenditure took 78,31% share of total expenditure leaving 21.69% for capital expenditure. Though there is an improvement this year (N734,641,800.60) compared to last year (N340,073,252.46) the management can still improve on this.

STATEMENT OF ASSETS AND LIABILITIES

TREASURIES AND BANKS:

As at 31st December, 2019, the Local Government had a nil cash balance while the Bank accounts had the sum of one hundred and ten thousand, two hundred and sixty-one naira, eighty-eight kobo (N110,261.88) only. The balances are in the following accounts.

UBA Main Account No.	-	N65,495.69
UBA Capital Account No.	-	<u>N44,766.19</u>
Total	=	<u>N110,261.88</u>

These balances have been verified and certified.

INVESTMENTS

The total book value of the Local Government's investments stood at N20,500,000.00. Most of the companies in this investment portfolio are moribund or have completely collapsed and therefore carrying their values in the book does not reflect the fair position of the investments. The values of the liquidated companies should be written off the books.

ADVANCES

All advances have been retired

DEPOSITS

All third deposits have been remitted appropriately.



ATIKU MUSA FCNA
AUDITOR-GENERAL,
LOCAL GOVERNMENTS,
KADUNA STATE.

PART 3

REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT ON THE STATE/LOCAL GOVERNMENT JOINT ACCOUNT FOR THE YEAR 2019

CHIKUN LOCAL GOVERNMENT

REPORT ON STATE/LOCAL GOVERNMENT JOINT ACCOUNT ALLOCATION COMMITTEE (SLGJAAC) FOR THE YEAR 2019

SUMMARY OF FAAC ALLOCATION AND DISBURSEMENT

MONTHS	FAAC ALLOCATION	STATUTORY DEDUCT.	OTHER DEDUCTION	BALANCE
JANUARY	246,486,415.98	137,667,276.92	39,646,033.94	69,173,105.12
FEBRUARY	233,888,855.52	171,913,348.10	30,172,117.71	31,803,389.71
MARCH	233,545,913.87	165,826,349.77	43,187,347.27	24,532,216.83
APRIL	232,500,095.65	170,540,548.37	38,963,403.94	22,996,143.34
MAY	230,673,106.14	172,787,874.97	24,957,733.66	32,927,497.51
JUNE	257,978,338.95	186,085,488.00	24,957,733.66	46,935,117.29
JULY	277,886,896.05	201,899,485.69	32,085,954.53	43,901,455.83
AUGUST	266,252,015.95	194,600,185.74	32,783,780.61	38,868,049.60
SEPTEMBER	263,640,893.63	168,500,743.20	40,415,039.85	54,725,110.58
OCTOBER	266,662,414.45	228,549,185.05	38,113,229.40	0.00
NOVEMBER	265,684,976.96	215,241,728.52	47,590,066.66	2,853,181.78
DECEMBER	240,558,919.96	212,648,106.11	41,219,505.24	-13,308,691.39
TOTAL	3,015,758,843.11	2,226,260,320.44	434,091,946.47	355,406,576.20

MONTHS	STATUTORY	VAT	SHARE OF EXC GAIN	EXCESS BANK	SHARE OF GOODS	ADDITIONAL FUND	SHARE OF FOREX	SOLID MINERALS	10% SHARE OF IGR	TOTAL
	ALLOCATION		DIFFERENCE	CHARGES	VALUE CONSIDER	FROM NNPC	EQUALISATION			
JANUARY	193,939,702.65	52,196,965.44	349,747.89							246,486,415.98
FEBRUARY	176,902,700.78	53,501,337.77	232,934.32	3,251,882.65				FEBRUARY		233,888,855.52
MARCH	167,979,095.12	48,270,776.37	301,608.74	1,608,015.56			15,386,418.08			233,545,913.87
APRIL	158,367,593.45	46,705,608.57	230,137.40		19,156,215.49	3,482,948.27	4,557,592.47			232,500,095.65
MAY	182,124,389.23	48,268,638.92	280,077.99							230,673,106.14
JUNE	203,847,137.11	53,720,398.24	410,803.60							257,978,338.95
JULY	222,895,301.77	54,622,445.86	369,148.42							277,886,896.05
AUGUST	217,167,061.38	48,728,104.58	356,849.99							266,252,015.95
SEPTEMBER	218,646,587.05	43,925,426.69	366,319.46	702,560.43						263,640,893.63
OCTOBER	212,773,088.63	46,584,309.55	335,730.38				6,969,285.89			266,662,414.45
NOVEMBER	209,838,136.67	52,421,292.87	395,301.62					3,030,245.80		265,684,976.96
DECEMBER	174,971,985.31	46,849,255.17	278,053.65				18,459,625.83			240,558,919.96
TOTAL	2,339,452,779.15	595,794,560.03	3,909,713.46	5,562,458.64	19,156,215.49	3,482,948.27	45,369,532.87	3,030,245.80	0.00	3,015,758,453.71

From the table above, the sum of three billion, and fifteen million, seven hundred and fifty-eight thousand, eight hundred and forty-three naira, eleven kobo (N3,015,758,843.11) was received from the Federation Account Allocation Committee (FAAC). This is made up of statutory allocation, value added tax (VAT), NNPC refunds exchange rate difference, share of forex equalisation, excess bank charges share of good value consideration, among others. It should be noted however, the 10% share of internally generated revenue from the State Government was not remitted to the Local Government's account.

From the above allocation the sum of two billion, two hundred and twenty-six million, two hundred and sixty thousand, three hundred and twenty naira, forty-four kobo (N2,226,260,320.44) only went to statutory deductions, four hundred and thirty-four million, and ninety-one thousand, nine hundred and forty-six naira, forty-seven kobo (N434,091,996.47) only went to other deduction while the remaining balance of three hundred and fifty-five million, four hundred and six thousand, five hundred and seventy-six naira, sixty kobo (N355,406,576.20) only was remitted to the Local Government.

Statutory deductions are made up of monthly Pension, 60% Local Government contribution to Primary Health Care, Local Government Education Authority's salary to State Universal Basic Education Board (SUBEB), Local Government staff salaries pay as you earn, Union dues, 1% training fund, National Housing fund (NHF) contribution, 0.1% admin charges, etc and other deduction such as Pension sinking fund, ALGON Dues, enhancement of security, National Immunization, loan recovery, solid waste management etc are made subject to the consent of the Local Government Council.

In summary the total allocation from the federation account was received by Chikun Local Government except for the 10% internally generated revenue from the State Government that was not remitted. I observed that during the year, deductions in respect riot act account had crippling effect on the operations of the Local Governments to the extent that in a number of months the Local Government had to be given bail out in order for it to meet up its immediate obligations.

In my opinion, the State/Local Government Joint Account Allocation Committee report represents a true and fair position of the allocation of Chikun Local Government from the Federation Account Allocation Committee.



ATIKU MUSA FCNA
AUDITOR-GENERAL